Government of Bombay

FINANCE DEPARTMENT

FINAL ISSUE

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1934-35

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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1934-35

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The statements and illustrative graphs have been prepared on the same basis as last year. Statement A shows actual account figures. For various reasons, mainly changes of accounts classification, the figures of different years in that statement are not always comparable one with the other. Statements I and II have therefore been prepared eliminating the effect of such changes so that the expenditure and revenue of each year since the introduction of the Reforms may be more strictly comparable. The following are the main changes which have been effected: some minor factors are referred to in the footnotes :—

(1) Until the year 1924-25 the contribution to the Central Government was shown as a deduction from revenue and thereafter as an addition to expenditure. In the adjusted statement II it has been shown throughout as an addition to expenditure.

(2) Receipts from the Development head-XLII have now been included as revenue throughout. Revenue accounts for development schemes were first opened in 1927-28. Until that year all revenue receipts, including the cotton cess, had been included in the capital accounts only. The true revenue has now been included throughout against the head XXXI.

(3) From the year 1928-29 recoveries have been shown as revenue instead of as deductions from the expenditure. The total difference amounted up to that time to about 21 lakhs, and it has been assumed that this figure may be applied to subsequent years ; therefore this figure has been deducted from the heads concerned in Statements I and II.

(4) In 1925-26 the cost price of opium supplied to Local Governments was added to both sides of the accounts under the head 6-Excise. The figures have now been deducted from all years.

(5) There have been several interchanges in the record of expenditure between the heads 5-Land Revenue and 22-General Administration. For convenience, these two heads have now been added together.

(6) In the early days of the Development Department joint borrowings were entered into by the Government of Bombay and the three corporations of the Bombay City, namely, Improvement Trust, Port Trust and the Municipality. The debt charges of the three corporations are passed through the provincial accounts under the heads "XVI" and "19". They thus unduly swell the budget on both sides and have for comparative purposes been omitted.

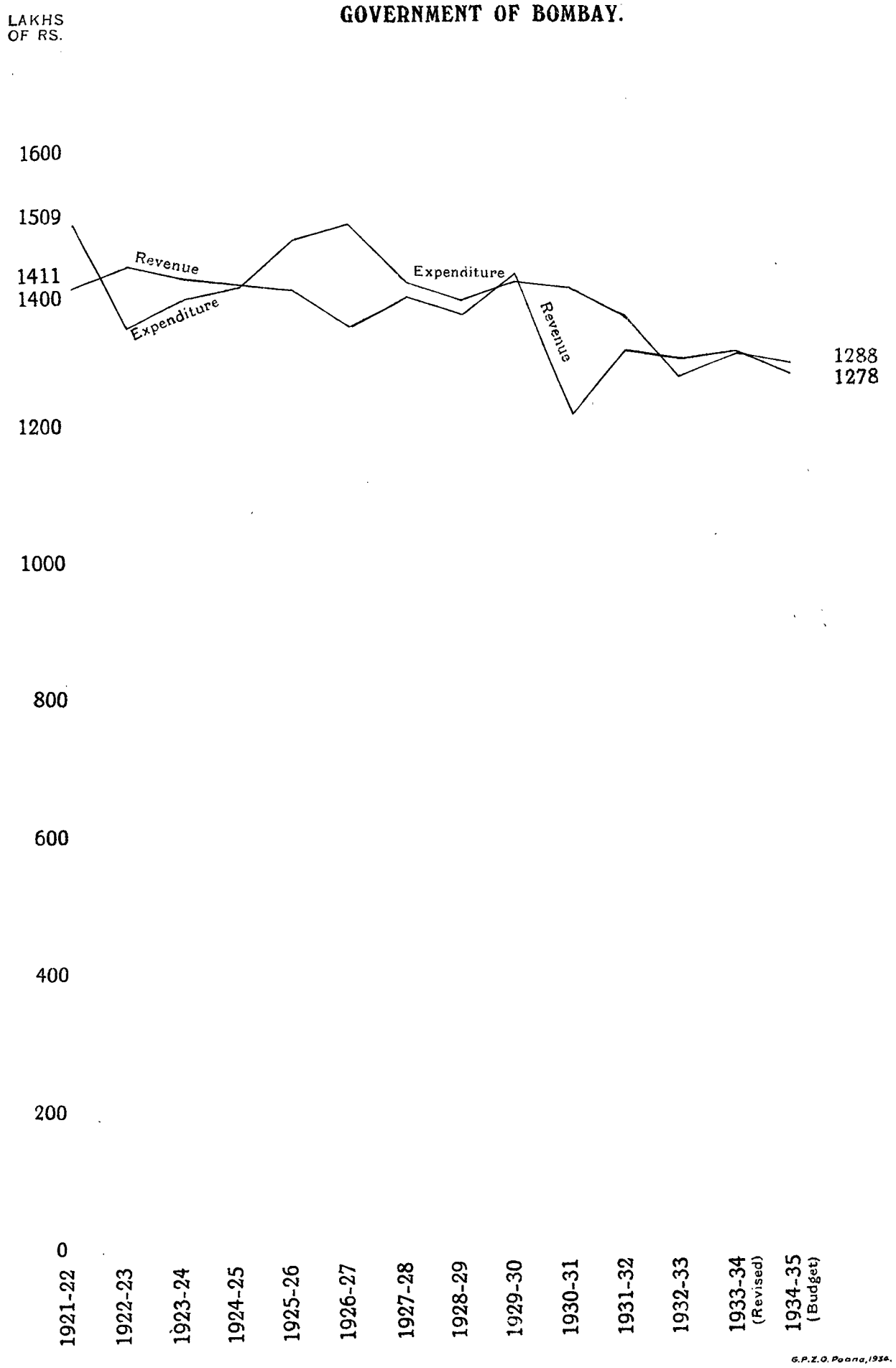
(7) The miscellaneous adjustments between Central and Provincial in the early years of the Reforms have been excluded.

(8) An item of about 15 lakhs has since 1928-29 been transferred to the credit of XIV-Irrigation from V-Land Revenue. The same adjustment has been made in the earlier years also.

(9) Grants-in-aid to Local Bodies for public works which since 1927-28 are shown under 41-Civil Works have been transferred to this head for previous years also.

I

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O. Poona, 1934.

STATEMENT

ORDINARY

Adjusted figures on

Heads of Revenue.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
II—Taxes on Income	1,14·6	3·0	... ..	.....	.....
V—Land Revenue	5,31·4	5,42·7	4,92·9	5,00·5	5,25·1
VI—Excise	3,42·7(*a*)	4,22·8	4,34·6	4,43·0	3,95·0
VII—Stamps	1,64·4	1,76·6	1,79·9	1,78·1	1,76·3
VIII—Forest	74·9	70·4	71·5	73·1	75·3
IX—Registration	13·3	13·0	12·9	12·5	12·8
IX-A—Scheduled Taxes	.....	2·7	9·4	9·0	15·3
XIII—Irrigation Works for which capital accounts are kept. — Total Revenue.	76·1	96·2	1,03·4	1,11·0	1,00·5
XIII—Irrigation Works for which capital accounts are kept. — Working expenses.	−41·7	−43·9	−50·1	−58·4	−59·2
XIII—Irrigation Works for which capital accounts are kept. — Net ..	34·4	52·3	53·3	52·6	41·3
XIV—Works for which no capital accounts are kept.	17·3	17·0	16·7	16·7	16·8
XVI—Interest	17·1	22·1	19·9	15·7	14·8
XVII—Administration of Justice ...	10·7	13·9	14·8	15·1	16·5
XVIII—Jails and Convict Settlements ...	4·6	4·8	5·2	4·6	5·0
XIX—Police	2·4	7·7	5·9	5·0	7·9
XX—Ports and Pilotage	0·4	0·4	.....	.....	.....
XXI—Education	7·7	9·6	10·0	11·2	10·5
XXII—Medical	5·7	6·5	6·5	6·3	6·6
XXIII—Public Health	0·2	4·8	8·4	5·7	6·1
XXIV—Agriculture	2·9	3·5	3·6	3·4	3·2
XXV—Industries	0·2	0·4	.....	.....	.....
XXVI—Miscellaneous Departments ..	1·1	1·2	2·0	2·0	2·0
XXX—Civil Works	20·9	16·4	17·9	15·4	16·1
XXXI—Bombay Development Scheme ...	20·5	27·9	28·4	24·3	28·0
XXXII—Transfers from Famine Relief Fund.	.....	.....	.....	.....	.....
XXXIII—Receipts in aid of Superannuation.	9·4	13·9	14·5	14·1	14·6
XXXIV—Stationery and Printing ...	2·3	2·9	2·7	2·4	3·7
XXXV—Miscellaneous	11·5	6·3	14·3	7·3	9·3
XL—Extraordinary Receipts ...	.....	.....	.....	.....	.....
Grand Total ...	(*a*) 14,10·6	14,42·5	14,25·3	14,18·1	14,02·2

(*a*) Part of the excise receipts properly creditable to this year were credited in the previous year. There is no 80 lakhs less than the figure in the following year.

* This figure has been adjusted on the old basis by not taking into account the change in the accounting gross expenditure of commercial concerns to be put to vote instead of only taking net profit into account

† The decrease under "XIX-Police" in 1931-32 and onwards is due to the transfer of receipts from inspection

‡ The increase under "XXIII-Public Health" is due to the transfer of receipts amounting to about 4·8 lakhs

§ This includes 16 lakhs received as an interest free loan from the Petrol Fund eventually to be repaid, and

‖ (*i*) This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and

(*ii*) With effect from 1933-34 receipts from Electricity Duties are to be shown under "XXXV-Miscellaneous", made in this statement in the 1932-33 figures which differ therefore from those given in the Blue

¶ Excludes receipts from sale of lands under the Barrage.

Z This excludes 20 lakhs, receipts from the Lloyd Barrage, earmarked for payment of interest on the Barrage.

I.

REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34 Revised.	1934-35 Budget.
.....	.....	.....	.....	.....	...	...	...	...
4,50·9	5,07·2	4,84·2	4,79·1	4,74·5	5,01·3	4,70·7	4,69·9	4,77·5
3,97·2	3,84·1	3,83·4	4,00·2	2,97·4	3,21·2	3,29·8*	3,42·2	3,34·2
1,67·6	1,75·4	1,68·4	1,77·2	1,58·1	1,50·3	1,58·8	1,57·9	1,56·0
76·6	72·9	73·4	79·8	52·2	56·7	59·7	52·8	48·3
12·0	11·8	11·8	12·3	10·9	11·4	12·5	16·2	16·2
19·6	21·2	21·5	20·1	16·4	19·2	18·8	19·0	18·5
1,09·0	1,04·0	1,18·2	97·9	79·0	88·4	1,27·5	1,29·7 Z	1,30·6
- 60·7	- 61·9	- 68·9	- 68·2	- 61·7	- 45·9	- 71·7	- 73·6	- 89·4
48·3	42·1	49·3	29·7	17·3	42·5	55·8	56·1	41·2
17·0	16·9	16·4	17·1	15·9	15·9	16·0	16·2	15·6
25·1	21·3	13·6	12·9	17·2	14·7	16·7	14·5	14·4
17·9	14·8	15·5	17·3	17·4	20·2	20·8	18·8	19·8
5·7	6·0	5·4	5·5	4·5	4·4	4·1	3·7	3·4
7·8	7·3	8·0	8·7	18·2	5·2†	4·1	3·7	4·3
.....	.....	.....	.....	.....	...	...	...	...
10·9	11·1	11·9	16·6	15·3	16·6	15·8	18·5	16·2
5·5	5·9	5·7	6·2	5·9	6·0	6·4	7·2	6·9
6·3	6·4	8·4	6·2	6·8	7·4	13·5‡	13·9	12·6
3·0	2·7	2·3	2·4	2·0	2·4	2·9	3·2	3·5
0·1	0·1	0·1	.....	.....	...	0·1	0·1	0·1
2·0	1·8	1·8	1·8	1·8	15·4	15·2	15·2	14·8
16·4	17·0	19·4	19·0	19·2	34·8§	19·1	26·6	24·2
25·5	26·4	26·7	32·6	29·6	24·2	18·9	18·0	7·6
.....	9·8	16·2	50·4	10·7	14·7	12·9	11·9	11·9
15·3	14·7	15·4	23·1	14·3	13·0	13·7	11·2	10·4
4·0	3·7	3·4	3·2	2·9	2·0	2·1	1·6	1·5
10·7	5·7	2·4	4·8	4·6	4·4	9·9‖	17·2	17·7
2·6	7·9	2·0	3·7	7·0	9·6	1·0¶	0·1	1·7
13,47·8	13,94·2	13,66·5	14,30·0	12,19·6	13,13·0	12,99·3	13,15·7	12,78·5

record of the amount of this under-credit but that it was large will be evident from the fact that the figure is

procedure of the Nasik Distillery introduced in the budget with effect from 1932-33 owing to orders requiring the as hitherto.

of motor vehicles to the head " XXVI-Miscellaneous Departments ".

under " Ambernath and Salsette Water Supply Schemes " from the head " XXXI-B. D. Scheme ".

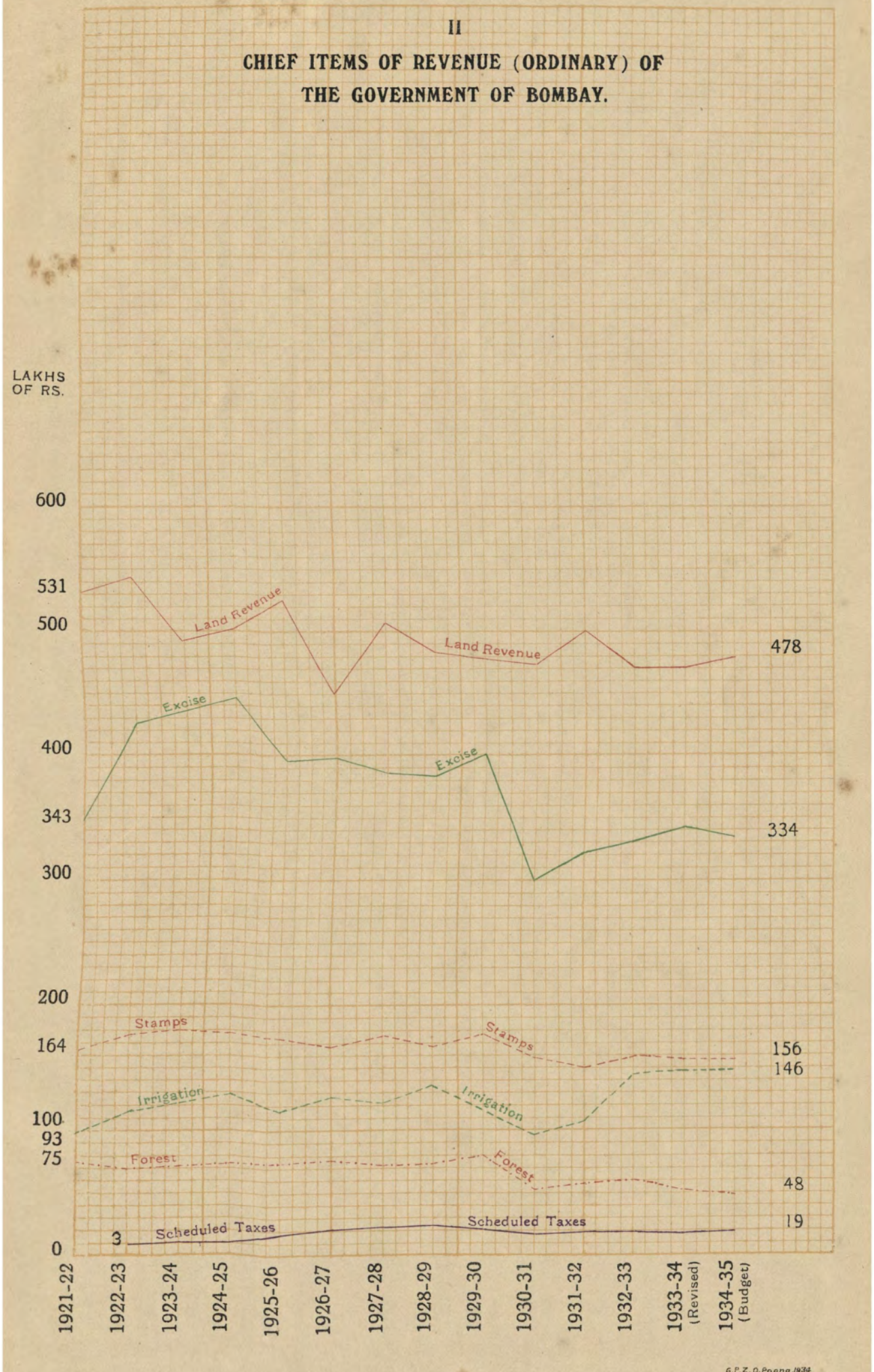
treated as a special addition to revenue.

the Bombay Improvement Trust.

In order that the 1933-34 figures may be comparable with those of 1932-33 the necessary adjustment has been Book for 1932-33.

II

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O.Poona,1934.

STATEMENT

EXPENDITURE CHARGED

Adjusted figures on

Heads of Expenditure.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
2—Taxes on Income	1·7	.....	.....	.....	.....
*5—Land Revenue and 22—General Administration.	2,83·7	2,81·3	2,81·2	2,81·4	2,89·1
6—Excise	28·7	32·8	35·3	40·2	33·8
7—Stamps	3·5	3·6	3·9	0·9	1·4
8—Forest	50·0	39·7	43·6	43·0	40·9
8-A—Forest Capital Outlay	.....	.....	...	... ..	2·0
9—Registration	6·7	7·4	6·7	6·8	6·7
9-A—Scheduled Taxes	.....	.....	0·2	0·2	0·2
14—Interest on works for which capital accounts are kept.	39·5	42·7	49·2	57·2	62·4
15—Other Revenue expenditure financed from ordinary Revenue.	42·8	30·1	21·1	34·4	31·8
15(1)—Other Revenue expenditure financed from Famine Relief Fund.	.....	.....	.....	.....	.....
16—Construction of Irrigation Works ...	41·9†	.....	30·0	.....	.....
19—Interest on Ordinary Debt ¶ ...	26·4	41·8	62·7	73·0	1,07·8
20—Interest on other obligations ...	.....	.....	.....	.....	.....
21—Reduction or Avoidance of Debt ...	9·4	9·4	9·4	11·9	18·2
24—Administration of Justice	70·1	65·6	68·9	71·4	72·7
25—Jails and Convict Settlements ...	31·3	26·6	24·7	26·0	25·3
26—Police	1,90·6	1,72·4	1,66·7	1,69·0	1,69·4
27—Ports and Pilotage	1·5	1·7	0·4	0·2	0·2
30—Scientific Departments	1·3	0·8	0·7	0·7	0·8
31—Education	1,71·7	1,71·1	1,91·8	1,84·0	1,95·8
32—Medical	45·1	44·4	43·2	43·9	47·2
33—Public Health	28·8	17·4	19·4	22·3	24·6
34—Agriculture	29·3	23·4	23·8	26·1	26·8
35—Industries	7·6	2·7	1·5	0·2	0·7
37—Miscellaneous Departments... ...	4·5	4·8	5·9	4·8	4·5
41—Civil Works	2,03·0	1,14·3	1,08·9	1,02·9	1,10·3
42—Bombay Development Scheme‡ ...	.....	.....	.....	.....	.....
43—Famine Relief	27·3	63·5	33·6	57·2	53·6
45—Superannuation Allowances, etc. ...	48·5	52·5	57·8	50·9	56·3
45A—Commutation of Pensions financed from ordinary revenue.	.....	.....	.....	.....	.....
46—Stationery and Printing	22·5	15·2	15·8	11·4	12·8
47—Miscellaneous	23·6	10·8	11·6	11·6	17·5
51—Contributions to the Central Government by Provincial Governments.	56·0	56·0	56·0	56·0	34·0
52—Extraordinary charges	.....	.....	.....	.....	.....
Expenditure in England	12·1	19·4	22·6	24·3	31·5
Total expenditure charged to Revenue ...	15,08·9	13,51·2	13,96·5	14,11·6	14,78·4

* A number of changes in accounts classification were effected between these two heads under instructions from of comparison.

† Financed from Famine Contribution.

‡ The head "42-Bombay Development Scheme" was opened in 1927-28 for all schemes of the Development Department except the Back Bay Scheme which is shown under the capital head "59".

§ This figure has been adjusted on the old basis by not taking into account the change in the accounting gross expenditure of commercial concerns to be put to vote instead of only taking net profit into account as

‖ Excludes receipts from sale of lands under the Barrage earmarked for payment of interest under this head. It

¶ Orders have been passed in 1932-33 that the interest charges on "42-B. D. Scheme" are to be included made in this statement in the figures for 1927-28 onwards.

** This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and the

II.

TO REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34 Revised.	1934-35 Budget.
...	.....	.....	.....	.....	.....	...	...	...
2,88·6	2,86·9	2,87·7	2,89·5	2,80·6	2,95·6	2,70·2	2,68·9	2,68·6
51·8	35·8	37·4	36·6	34·7	34·2	31·5§	31·5	30·6
1·8	1·3	2·7	2·7	2·4	2·3	2·4	2·5	2·3
41·4	40·6	41·3	43·3	40·7	40·1	35·1	33·7	32·7
2·2	2·4	2·3	2·2	1·8	0·6	1·1	0·7	0·6
6·7	6·5	6·6	6·7	6·4	6·3	6·0	6·3	6·3
0·2	0·2	0·2	0·2	0·2	0·3	0·2	0·3	0·3
54·1	54·8	55·5	78·1	68·1	60·4	61·9‖	62·3‖	63·0
24·3	30·1	23·5	17·2	24·7	12·3	9·0	15·2	11·2
7·1	10·3	10·0	17·0	6·9	13·3	12·0	10·9	10·9
10·0	10·0	10·0	.....	.....	.....	...	...	...
90·7	94·9	92·0	89·4	78·3	81·8	88·5	84·5	80·6
...	.....	.....	1·0	2·1	3·2	2·9	2·6	2·3
16·1	14·7	12·9	14·1	14·7	15·3	4·9	16·1	4·3
74·1	73·3	72·9	75·3	74·6	70·6	64·2	67·0	68·3
24·7	24·3	23·7	24·4	27·5	22·1	25·4	22·9	20·9
1,67·1	1,64·8	1,66·6	1,72·9	1,89·1	1,78·4	1,74·9	1,74·0	1,72·9
0·2	0·2	0·2	0·2	0·1	0·1	0·1	0·1	0·1
0·6	0·6	0·5	0·6	0·6	0·6	0·6	0·6	0·6
1,99·6	2,01·9	1,97·8	2,06·2	2,06·4	1,94·1	1,73·6	1,79·9	1,80·3
49·9	46·4	45·3	46·3	45·5	42·7	37·9	38·0	38·5
20·0	21·8	23·0	23·6	21·2	18·6	18·3	19·8	20·4
26·9	27·4	28·3	29·2	28·8	27·7	24·2	24·6	24·6
0·9	0·7	0·8	1·1	1·2	1·2	3·4	3·6	4·1
4·3	4·3	4·5	4·5	4·3	5·0	4·8	4·8	5·5
1,41·1	1,22·6	1,16·0	1,10·8	1,07·3	90·7	72·4	79·0	72·9
...	3·5	4·1	4·5	7·2	9·4	4·0	3·5	3·7
46·5	23·0	1·4	6·0	2·1	0·1	...	...	...
55·7	51·9	54·3	56·7	61·2	72·5	79·1	88·2	95·7
...	.....	.....	.....	.....	.....	1·8	2·1	1·3
15·5	13·9	13·9	12·7	12·7	11·9	10·8	10·8	11·6
13·8	7·9	9·9	6·4	10·7	8·3	12·9**	13·2	13·4
28·0	.....	.....	.....	.....	.....	...	...	...
...	.....	.....	.....	.....	.....	3·2	2·9	1·2
32·6	37·3	42·3	40·2	38·9	40·8	39·7	40·9	38·6
14,96·5	14,14·2	13,87·7	14,19·2	14,01·1	13,60·5	12,77·0	13,11·4	12,88·3

the Auditor General and hence the figures of expenditure under these two heads are grouped together for purposes

Department on which capital expenditure was complete. Since 1928-29 it includes all schemes of the Development

procedure of the Nasik Distillery introduced in the budget with effect from 1932-33 owing to orders requiring the hitherto.

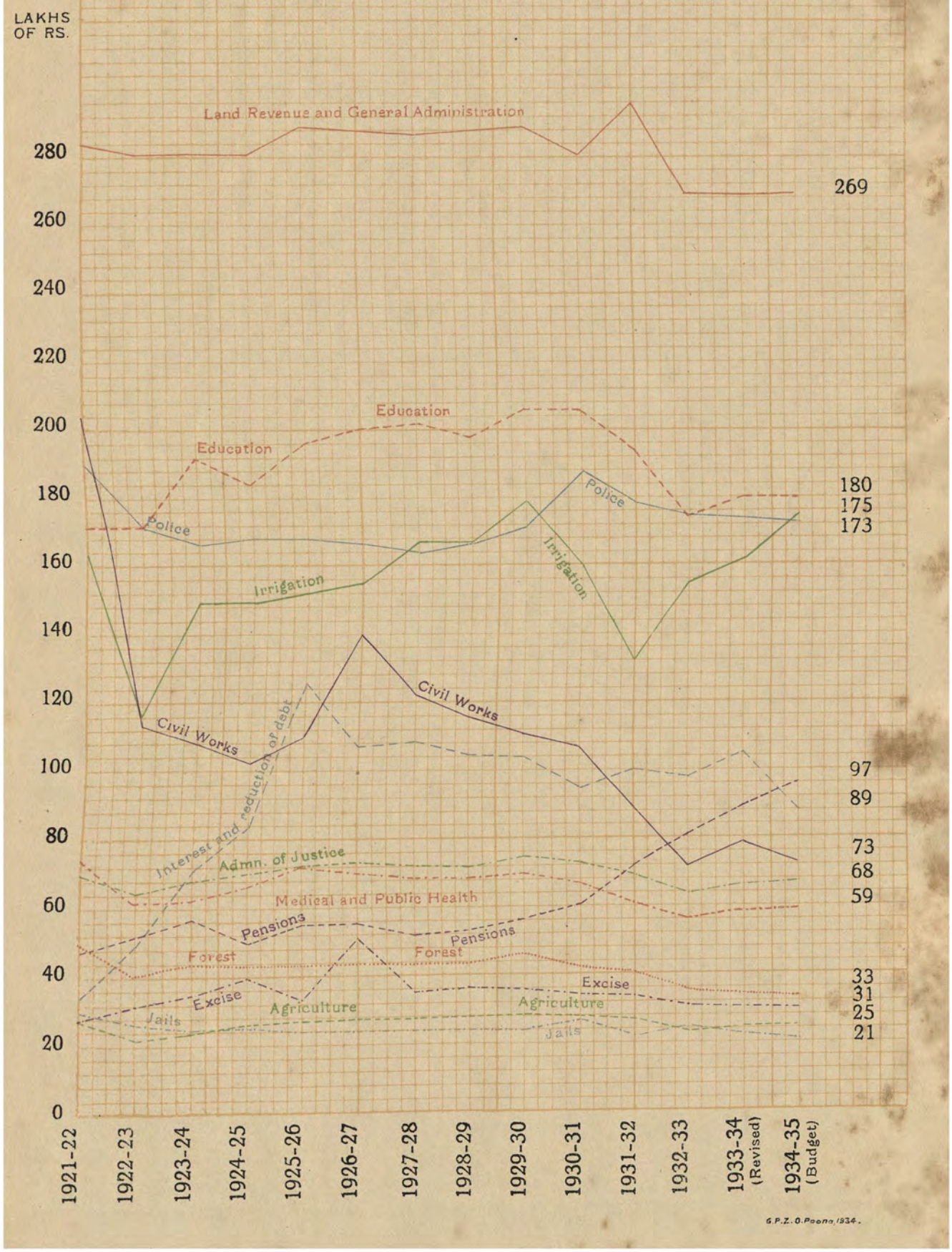
also excludes 20 lakhs of irrigation receipts utilised for payment of Barrage interest for 1933-34 (revised).

under this head with effect from the year 1931-32. For purposes of comparison the necessary adjustment has been

Bombay Improvement Trust.

III

CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O. Poona, 1934.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1932-33,

BUDGET AND REVISED ESTIMATES FOR 1933-34

AND

BUDGET ESTIMATES FOR 1934-35

No. of Account Head.	Heads of Revenue.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised Estimates.	1934-35, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
II	Taxes on Income	...	...	...	...	...	...	...	.....
III	Salt	...	...	...	17	19	...	6	.....
V	Land Revenue	4,84,68	4,79,63	4,74,45	5,01,34	4,71,24	4,82,44	4,70,36	4,77,98
VI	Excise	3,92,26	4,07,89	3,04,35	3,26,55	3,50,85	3,49,46	3,61,06	3,52,71
VII	Stamps	1,68,39	1,77,15	1,58,06	1,50,28	1,58,76	1,54,00	1,57,88	1,56,00
VIII	Forest	73,43	79,75	52,24	56,74	59,71	58,00	52,76	48,30
IX	Registration	11,75	12,33	10,89	11,36	12,54	11,50	16,21	16,20
IX-A	Scheduled Taxes	21,52	20,12	16,39	19,19	18,77	23,32	19,05	18,50
	Total ...	11,52,03	11,76,87	10,16,38	10,65,63	10,72,06	10,78,70	10,77,38	10,69,69
	Irrigation, Navigation, Embankment and Drainage Works.								
XIII	Works for which capital accounts are kept.	49,30	29,65	17,26	42,54	55,77	31,03	76,15	41,25
XIV	Works for which no capital accounts are kept.	16,42	17,15	15,86	15,86	15,96	15,66	16,24	15,63
	Total ...	65,72	46,80	33,12	58,40	71,73	46,69	92,39	56,88
	Debt Service.								
XVI	Interest ...	1,51,52	1,45,86	1,47,23	1,44,87	1,47,69	1,41,41	1,42,69	1,39,83
	Total ...	1,51,52	1,45,86	1,47,23	1,44,87	1,47,69	1,41,41	1,42,69	1,39,83
	Civil Administration.								
XVII	Administration of Justice ...	15,52	17,33	17,37	20,20	20,85	18,77	18,82	19,78
XVIII	Jails and Convict Settlements ...	5,41	5,49	4,51	4,42	4,07	3,49	3,72	3,40
XIX	Police	11,10	11,75	21,26	8,33	7,25	7,12	6,80	7,38
XX	Ports and Pilotage	...	...	...	...	...	...	...	.....
XXI	Education	11,86	16,59	15,32	16,59	15,82	14,71	18,48	16,16
XXII	Medical	13,74	14,22	13,87	13,96	14,42	15,22	15,22	14,94
XXIII	Public Health	13,90	11,74	12,33	12,93	19,01	18,09	19,38	18,08
XXIV	Agriculture	3,49	3,55	3,24	3,63	4,14	3,96	4,40	4,65
XXV	Industries	6	4	4	4	8	12	9	10
XXVI	Miscellaneous Departments ...	1,83	1,80	1,83	15,39	15,19	15,14	15,24	14,82
	Total ...	76,91	82,51	89,77	95,49	1,00,83	96,62	1,02,15	99,31
	Civil Works.								
XXX	Civil Works	20,71	20,34	23,50	48,31	43,15	40,13	39,81	41,72
XXXI	Bombay Development Scheme...	18,00	32,59	29,56	24,22	18,89	23,65	18,03	7,60
	Total ...	38,71	52,93	53,06	72,53	62,04	63,78	57,84	49,32
	Miscellaneous.								
XXXII	Transfers from Famine Relief Fund	16,21	50,44	10,73	14,68	12,88	12,79	11,91	11,90
XXXIII	Receipts in aid of Superannuation	15,39	23,10	14,30	13,00	13,46	11,39	10,97	10,19
XXXIV	Stationery and Printing ...	4,53	4,26	3,97	3,06	3,16	2,78	2,73	2,60
XXXV	Miscellaneous	2,74	5,13	4,92	4,69	15,49	11,51	31,45	30,90
	Total ...	38,87	82,93	33,92	35,43	44,99	38,47	57,06	55,59
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XXXIX	Contribution to the Central Government by Provincial Government.	...	...	...	...	...	...	...	.....
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	...	...	...	...	...	...	...	.....
	Provincial revenue in England—High Commissioner.	2	10	31	9	7	1	5	1
	Total ...	2	10	31	9	7	1	5	1
	Extraordinary Items.								
XL	Extraordinary Receipts ...	1,96	3,56	7,06	9,60	25,76	24,46	35,06	41,70
	Total Revenue ...	15,25,74	15,91,56	13,80,85	14,82,04	15,25,17	14,90,14	15,64,62	15,12,33

No. of Account Head.	Heads of Revenue.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised Estimates	1934-35, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Capital Account not charged to Revenue.								
XLII	Bombay Development Scheme ...	8,70	...	...	...	...	...	...	.....
	Total ...	8,70	...	...	...	...	...	...	.....
	Debt Heads.								
	Deposits and Advances—								
	Famine Relief Fund ...	8,94	10,73	11,90	14,36	12,88	12,82	11,94	11,90
	Transfers from Famine Relief Fund	24,02	26,39	30,11	...	...	...	...	.....
	Appropriation for Reduction or Avoidance of Debt ...	20,87	23,05	24,56	26,26	20,35	18,06	33,39	20,92
	Miscellaneous Government Account	...	...	...	...	...	...	...	.....
	Suspense Account ...	1,21,16	1,26,00	1,47,71	1,75,02	2,08,23	...	...	.....
	Deposits of Depreciation Fund of Government Presses ...	1,39	58	55	46	...	...	...	.....
	Loans and Advances by Provincial Government ...	52,03	1,03,14	64,70	75,02	86,05	75,07	76,08	73,38
	Advances from the Provincial Loans Fund	4,17,34	10,80,89	4,38,26	4,98,60	2,89,53	1,83,12	1,63,12	1,63,49
	Subventions from the Central Road Development Account ...	...	...	25,60	11,60	20,87	15,00	17,46	15,00
	Civil Deposits	...	...	...	64	3,00	2,47	4,06	4,35
	Deposits of Depreciation Reserves of Nasik Distillery ...	...	...	...	...	1,21	2,04	1,55	1,28
	Total, Debt Heads ...	6,45,75	13,70,78	7,43,39	8,01,96	6,42,12	3,08,58	3,07,60	2,90,32
	Total, Capital Receipts ...	6,54,45	13,70,78	7,43,39	8,01,96	6,42,12	3,08,58	3,07,60	2,90,32
	Total Receipts* ...	21,80,19	29,62,34	21,24,24	22,84,00	21,67,29	17,98,72	18,72,22	18,02,65
	Opening Balance ...	3,28,46	2,71,76	2,45,01	76,51	75,01	75,00	86,85	96,54
	Grand Total ..	25,08,65	32,34,10	23,69,25	23,60,51	22,42,30	18,73,72	19,59,07	18,99,19

*

	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised.	1934-35, Budget.
Ordinary Revenue ...	15,25,74	15,91,56	13,80,85	14,82,04	15 25,17	14,90,14	15,64,62	15,12 33
Capital Receipts ...	6,54,45	13,70,78	7,43,39	8,01,96	6,42,12	3,08,58	3,07,60	2,90,32

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Direct Demands on Revenue.									
5	Land Revenue (Reserved) ...	64,77	66,09	64,94	69,86	65,76	63,66	63,01	62,90	5
6	Excise (Transferred)	46,32	44,25	41,68	39,61	46,77	49,36	49,10	47,45	6
7	Stamps (Reserved)	2,67	2,65	2,42	2,34	2,42	2,49	2,45	2,30	7
8	Forest (Transferred)	41,25	43,28	40,66	40,07	35,13	37,12	33,71	32,71	8
8A	Forest Capital Outlay (Transferred) ...	2,33	2,22	1,76	58	1,11	1,24	72	59	8A
9	Registration (Transferred) ...	6,55	6,65	6,38	6,29	6,01	6,48	6,29	6,28	9
9A	Scheduled Taxes (Reserved) ...	20	21	21	31	24	28	50	28	9A
	Total ...	1,64,09	1,65,35	1,58,05	1,59,06	1,57,44	1,60,63	1,55,58	1,52,51	
	Reserved ...	67,64	68,95	67,57	72,51	68,42	66,43	65,76	65,48	
	Transferred ...	96,45	96,40	90,48	86,55	89,02	94,20	89,82	87,03	
	Irrigation Revenue Account.									
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	55,52	78,06	68,09	60,38	86,68	86,17	1,17,34	1,03,01	14
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—									
	A. Irrigation Works (P. W.) ...	22,72	16,38	23,73	11,02	8,27	11,57	14,26	10,70	15A
	B. Navigation, Embankment and Drainage Works (P. W.).	59	52	66	62	63	44	44	50	15B
	A. Irrigation Works (Civil) ...	22	26	33	70	11	4	52	4	15A
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	10,00	17,02	6,92	13,32	11,97	11,78	10,89	10,89	15(1)
	Total (Reserved) ...	89,05	1,12,24	99,73	86,04	1,07,66	1,10,00	1,43,45	1,25,14	
	Irrigation Capital Account (charged to Revenue).									
16	Construction of Protective Irrigation Works (Reserved)—									
	A. Financed from Famine Relief Fund.	...	...	...	...	...	...	...	...	16A
	B. Financed from Ordinary Revenues.	10,00	...	...	...	...	...	...	...	16B
	Total (Reserved) ...	10,00	...	...	...	...	...	...	...	
	Debt Services.									
19	Interest on Ordinary Debt (Reserved).	2,05,37	1,98,68	1,72,55	2,12,01	2,21,40	2,17,98	2,14,21	2,07,51	19
20	Interest on other obligations, (Reserved).	...	96	2,07	3,17	2,88	2,58	2,58	2,27	20
21	Reduction or Avoidance of Debt (Reserved).	12,94	14,09	14,66	15,33	4,95	4,65	16,14	4,34	21
	Total (Reserved) ...	2,18,31	2,13,73	1,89,28	2,30,51	2,29,23	2,25,21	2,32,93	2,14,12	

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Civil Administration.									
22	General Administration (Reserved) ...	2,21,82	2,22,31	2,15,31	2,24,78	2,03,88	2,07,76	2,05,47	2,05,26	22
22	General Administration (Transferred)	1,59	1,59	1,60	1,44	1,09	1,00	93	98	22
24	Administration of Justice (Reserved) .	72,92	75,33	74,64	70,56	64,22	66,79	67,01	68,28	24
25	Jails and Convict Settlements (Reserved).	23,69	24,37	27,47	22,10	25,38	22,04	22,93	20,94	25
26	Police (Reserved)	1,69,73	1,75,99	1,91,63	1,81,49	1,78,02	1,79,01	1,77,05	1,76,02	26
27	Ports and Pilotage (Reserved) ...	21	23	9	9	7	7	6	7	27
30	Scientific Departments (Transferred).	84	86	92	94	88	91	90	92	30
31	Education (Reserved)	6,91	6,84	6,64	6,51	6,19	6,37	6,23	6,29	31
31	Education (Transferred)... ...	1,90,91	1,99,32	1,99,71	1,87,59	1,67,40	1,74,37	1,73,71	1,74,03	31
32	Medical (Reserved)	4	6	4	6	5	5	5	6	32
32	Medical (Transferred)	53,26	54,24	53,54	50,69	45,80	48,06	45,91	46,44	32
33	Public Health (Transferred) ...	28,50	29,09	26,66	24,08	23,82	25,52	25,31	25,92	33
34	Agriculture (Transferred) ...	29,53	30,42	30,04	28,87	25,37	25,84	25,79	25,80	34
35	Industries (Transferred)	79	1,06	1,24	1,22	3,38	3,60	3,60	4,08	35
37	Miscellaneous Departments (Reserved)	4,30	4,29	4,14	4,77	4,53	4,67	4,48	4,74	37
37	Miscellaneous Departments (Transferred)	21	24	18	23	27	31	31	73	37
	Total ...	8,05,25	8,26,24	8,33,85	8,05,42	7,50,35	7,66,37	7,59,74	7,60,56	
	Reserved ...	4,99,62	5,09,42	5,19,96	5,10,37	4,82,34	4,86,76	4,83,28	4,81,66	
	Transferred ...	3,05,63	3,16,82	3,13,89	2,95,05	2,68,01	2,79,61	2,76,46	2,78,90	
	Civil Works.									
41	Civil Works (Reserved)	4,09	3,88	4,07	3,43	2,65	2,82	3,02	3,00	41
41	Civil Works (Transferred) ...	1,13,17	1,08,25	1,07,51	1,00,78	86,74	96,35	89,20	87,43	41
42	Bombay Development Scheme (Reserved).	28,71	28,16	42,88	9,42	4,00	3,65	3,54	3,67	42
	Total ...	1,45,97	1,40,29	1,54,46	1,13,63	93,39	1,02,82	95,76	94,10	
	Reserved ...	32,80	32,04	46,95	12,85	6.65	6,47	6,56	6,67	
	Transferred ...	1,13,17	1,08,25	1,07,51	1,00,78	86,74	96,35	89,20	87,43	
	Miscellaneous.									
43	Famine (Reserved)— A. Famine Relief	1,38	5,97	2,08	11	...	...	1	...	43-A
	B. Transfers to Famine Relief Fund	...	...	...	...	...	...	...	...	43-B
45	Superannuation Allowances and Pensions (Reserved).	54,33	56,66	61,17	72,47	79,15	83,87	88,24	95,71	45
45-A	Commutation of Pensions financed from ordinary revenues (Reserved).	...	...	...	...	1,76	1,77	2,10	1,33	45-A
46	Stationery and Printing, Partly (Reserved) and Partly (Transferred). — Reserved ...	13,33	11,98	12,35	11,48	10,44	11,50	10,53	11,04	46
	Stationery and Printing, Partly (Reserved) and Partly (Transferred). — Transferred...	1,64	1,77	1,49	1,48	1,51	1,60	1,40	1,60	46
47	Miscellaneous (Reserved) ...	3,09	3,29	3,36	2,79	20,48	6,54	22,35	20,88	47
47	Miscellaneous (Transferred) ...	3,86	3,10	7,19	5,52	4,70	4,87	4,87	5,39	47
	Total ...	80,63	82,77	87,64	93,85	1,77,99	1,10,15	1,29,50	1,35,95	
	Reserved ...	75,13	77,90	78,96	86,85	1,11,79	1,03,68	1,23,23	1,28,96	
	Transferred ...	5,50	4,87	8,68	7,00	6,20	6,47	6,27	6,99	

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.									
51	Contributions to the Central Government by Provincial Governments (Reserved).	...	...	...	...	...	...	...	...	51
51A	Miscellaneous adjustments between the Central and Provincial Governments (Reserved).	4,00	3	...	...	...	...	...	...	51-A
	Total ...	4,00	3	...	...	...	..	...	...	
	Reserved ...	4,00	3			...		...	...	
	Transferred ...	...	...			...		...	...	
	Extraordinary Items.									
52	Extraordinary Charges (Reserved) ...	...	...	...	3	3,24	2,50	2,91	1,15	52
	Total (Reserved) ...	...	...	...	3	3,24	2,50	2,91	1,15	
	Expenditure in England.									
	Secretary of State (Reserved) ...	5,83	4,08	3,22	3,35	2,92	3,21	3,41	2,94	...
	Secretary of State (Transferred) ...	4	...	...	8	3	22	18	4	...
	High Commissioner (Reserved) ...	26,49	25,91	26,68	29,18	28,32	28,08	29,22	27,77	...
	High Commissioner (Transferred) ...	9,94	10,19	9,00	8,23	8,39	9,18	8,08	7,87	...
	Total ...	42,30	40,18	38,90	40,84	39,66	40,69	40,89	38,62	
	Reserved ...	32,32	29,99	29,90	32,53	31,24	31,29	32,63	30,71	
	Transferred ...	9,98	10,19	9,00	8,31	8,42	9,40	8,26	7,91	
	Total Expenditure charged to Revenue.	15,59,60	15,80,83	15,61,91	15,29,39	14,98,95	15,18,37	15,60,76	15,22,15	
	Reserved ...	10,28,87	10,44,30	10,32,35	10,31,70	10,40,56	10,32,34	10,90,75	10,53,89	
	Transferred ...	5,30,73	5,36,53	5,29,56	4,97,69	4,58,39	4,86,03	4,70,01	4,68,26	
	Capital Account not charged to Revenue.									
52A	Forest Capital Outlay (Transferred)...	...	...	...	...	...	...	...	...	52-A
55	Construction of Irrigation Works (Reserved).	2,96,05	3,03,23	3,71,15	3,61,53	2,49,14	1,89,94	1,62,72	1,65,91	55
56A	Capital outlay on improvement on Public Health (Transferred).	5,63	5,96	7,88	4,22	2,85	82	79	31	56-A
59	Bombay Development Scheme (Reserved).	23,78	-1,77	-2,05,89	11	-3,04	-2,56	-4,26	2,87	59
60	Civil Works not charged to Revenue (Transferred).	37,22	44,16	12,57	4,72	2,37	1,37	1,31	13	60
60A	Other Provincial Works not charged to Revenue (Reserved).	1	4	7	...	85	1	1	49	60-A
60B	Payment of Commuted value of Pensions (Reserved).	8,56	12,25	12,16	8,10	55	9,29	14,67	13,31	60-B
61	Payments to Retrenched Personnel (Reserved).	...	...	...	...	1,96	-30	64	-46	61
	Total ...	3,71,25	3,63,87	1,97,94	3,78,68	2,52,98	1,98,57	1,75,88	1,82,56	
	Reserved ...	3,28,40	3,13,75	1,77,49	3,69,74	2,47,76	1,96,38	1,73,78	1,82,12	
	Transferred ...	42,85	50,12	20,45	8,94	5,22	2,19	2,10	44	

No. of Account Head.	Heads of Expenditure.	1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget Estimates.	1933-34, Revised Estimates.	1934-35, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Debt, Deposits and Advances.									
	Reserved.									
	Miscellaneous Government Account...	3,44	3,67	3,91	4,17	4,44	4,74	4,74	5,05	...
	Famine Relief Fund	40,23	76,90	40,84	14,69	12,88	12,82	11,94	11,90	...
	Transfers from Famine Relief Fund.	...	2,00	4,23	6,21	6,50	6,80	6,80	7,11	...
	Suspense Account ...	1,22,02	1,26,60	1,46,61	1,74,11	2,05,83	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt.	3	13	8	11	9	10	19	24	...
	Sinking Fund Investment Account ...	13,83	14,57	15,30	16,00	19,69	17,96	21,71	20,68	...
	Deposits of Depreciation Fund of Government Presses.	32	37	28	10	17	22	20	14	...
	Loans and Advances by Provincial Government.	60,18	49,08	35,46	52,77	13,78	12,05	5,69	7,79	...
	Advances from Provincial Loans Fund.	65,99	7,71,07	2,83,18	81,01	1,21,16	42,77	58,01	49,00	...
	Subventions from Central Road Development Account.	...	...	3,00	28,18	15,72	16,58	11,88	16,20	...
	Civil Deposits	...	...	...	8	3,19	2,47	4,43	4,35	...
	Deposits of Depreciation Reserves of Nasik Distillery.	...	...	...	...	6	30	30	15	...
	Total, Debt Heads (Reserved) ...	3,06,04	10,44,39	5,32,89	3,77,43	4,03,51	1,16,81	1,25,89	1,22,61	...
	Total, Capital Account not charged to Revenue.	6,77,29	14,08,26	7,30,83	7,56,11	6,56,49	3,15,38	3,01,77	3,05,17	...
	Reserved ...	6,34,44	13,58,14	7,10,38	7,47,17	6,51,27	3,13,19	2,99,67	3,04,73	...
	Transferred ...	42,85	50,12	20,45	8,94	5,22	2,19	2,10	44	...
	TOTAL, Disbursements ...	22,36,89	29,89,09	22,92,74	22,85,50	21,55,44	18,33,75	18,62,53	18,27,32	...
	Reserved ...	16,63,31	24,02,44	17,42,73	17,78,87	16,91,83	13,45,53	13,90,42	13,58,62	...
	Transferred ...	5,73,58	5,86,65	5,50,01	5,06,63	4,63,61	4,88,22	4,72,11	4,68,70	...
	Closing Balance ...	2,71,76*	2,45,01†	76,51‡	§ 75,01	86,85(a)	39,97(b)	(c)96,54	(d) 71,87	...
	Grand Total ...	25,08,65	32,34,10	23,69,25	23,60,51	22,42,30	18,73,72	19,59,07	18,99,19	...

* Includes Balance of Famine Relief Fund ... 1,70,44
† " " " ... 1,04,27
‡ " " " ... 75,33
§ " " " ... 75,01

(a) Includes Balance of Famine Relief Fund ... 75,00
(b) " " " ... 75,00
(c) " " " ... 75,00
(d) " " " ... 75,00

		1928-29, Accounts.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Budget.	1933-34, Revised.	1934-35, Budget.
Charged to Revenue ...	Reserved ...	10,28,87	10,44,30	10,32,35	10,31,70	10,40,56	10,32,34	10,90,75	10,53,89
	Transferred ...	5,30,73	5,36,53	5,29,56	4,97,69	4,58,39	4,86,03	4,70,01	4,68,26
	Total ...	15,59,60	15,80,83	15,61,91	15,29,39	14,98,95	15,18,37	15,60,76	15,22,15
Charged to Capital ...	Reserved ...	6,34,44	13,58,14	7,10,38	7,47,17	6,51,27	3,13,19	2,99,67	3,04,73
	Transferred ...	42,85	50,12	20,45	8,94	5,22	2,19	2,10	44
	Total ...	6,77,29	14,08,26	7,30,83	7,56,11	6,56,49	3,15,38	3,01,77	3,05,17

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1934-35 Budget Estimates.			Expenditure up to 31st March 1933.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1933-34.	1934-35.	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	19,67,33*	...	19,67,33*	18,74,44	33,33	61,90	– 52,84§
Other Irrigation Works ...	5,40,37	8,02	5,48,39	4,95,69	8,2†	14,87	23,62
59, Bombay Development Scheme .	7,23,06	...	7,23,06	5,84,81	66†	5,14†	1,32,45†‡
60, Civil Works ...	30,86	...	30,86	24,93	76	13	3,84
Other Works ...	13,13	52	13,65	8,20	45	33	4,01
Total ...	32,74,75	8,54	32,83,29	29,88,17	93,91	82,87	1,16,08

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions".

* This figure represents the estimated cost of the project for direct charges (including pensionary charges) according to the 2nd revised recapitulation statement. This figure as well as the figures in columns 5 to 7 are exclusive of interest charges.

§ This figure is arrived at after taking into account anticipated recoveries from zamindars on account of water course expenditure (2,03,35) and the recovery from the Khairpur State of the share (26,31) of the cost of the Barrage payable by them.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ The major portion of this expenditure will not be incurred until financial conditions improve.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Debt outstanding on 1st April 1933.	Borrowings in 1933-34.	To be repaid in 1933-34 (*a*).	Total outstandings on 1st April 1934.	To be borrowed in 1934-35.	To be repaid in 1934-35 (*b*).	Total outstandings on 31st March 1935.
1	2	3	4	5	6	7	8
I. Bombay Development Scheme—							
(*a*) Public Debt	9,38,93	.....	.....	9,38,93	.....	.....	9,38,93*
(*b*) Loans from Provincial Loans Fund ...	6,79,43	.....	.....	6,79,43	2,87	.....	6,82,30
Total ...	16,18,36	.....	.....	16,18,36	2,87	.....	16,21,23
II. Lloyd Barrage	22,76,06	1,49,51	.....	24,25,57	1,30,89	.....	25,56,46
III. Other Irrigation Works—							
(*a*) Productive	1,90,66	3,55	56	1,93,65	3,74	.....	1,97,39
(*b*) Unproductive	1,38,50	5,31	2,30	1,41,51	11,13	.....	1,52,64
(*c*) Pre-reform	8,90,60†	.....	.....	8,90,60	.....	.....	8,90,60
Total ...	12,19,76	8,86	2,86	12,25,76	14,87	.....	12,40,63
IV. Other purposes—							
(*a*) Productive	1,07,92	83	28	1,08,47	80	.....	1,09,27
(*b*) Unproductive	4,66,65	3,92	11,01	4,59,56	14,06	3,01	4,70,61
Total ...	5,74,57	4,75	11,29	5,68,03	14,86	3,01	5,79,88
V. Local Bodies in Bombay—							
Bombay Port Trust	2,28,12	.....	5,65	2,22,47	.....	5,96	2,16,51
Bombay Improvement Trust	4,29,39	.....	12,65	4,16,74	.....	12,66	4,04,08
Bombay Municipality	7,36,88	.....	24,47	7,12,41	.....	26,22	6,86,19
Total ...	13,94,39	.....	42,77	13,51,62	.....	44,84	13,06,78
VI. Provincial Loans and Advance Account—							
(*a*) Pre-reform	15,66	.....	.....	15,66	.....	.....	15,66
(*b*) Post-reform	2,12,09	.....	1,09	2,11,00	.....	1,15	2,09,85
Total ...	2,27,75	.....	1,09	2,26,66	.....	1,15	2,25,51
Grand Total ...	73,10,89	1,63,12	58,01	74,16,00	1,63,49	49,00	75,30,49

(*a*) and (*b*)—For explanations please see remarks under "21, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

* Distribution of —

	Lakhs.
Development Department ...	291·02
Improvement Trust ...	370·00
Bombay Municipality ...	125·00
Port Trust, Bombay ...	152·91

† Not repayable under the Devolution Rules.

STATEMENT D.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees).

Head.	Total debt outstanding on 1st April 1934.	Amount passed on to Local Bodies.	Net debt on 1st April 1934.	Debt Charges.				*Deduct* direct net receipts.	Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments (principal portion).	Total.			Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11	12
I. Bombay Development Scheme—											
(*a*) Public debt	9,38,93	6,52,96	2,85,97	21,46	9,39*	...	30,85	9,06	58,70	58,70	...
(*b*) Loans from Provincial Loans Fund	6,79,43	..	6,79,43	36,91	...	...	36,91				
Total ...	16,18,36	6,52,96	9,65,40	58,37	9,39	...	67,76	9,06	58,70	58,70	...
II. Lloyd Barrage	24,25,57	...	24,25,57	1,34,60	...	...	1,34,60	40,00	94,60	10	94,50
III. Other Irrigation Works—											
(*a*) Productive ...	1,93,65	...	1,93,65	11,09	...	...	11,09	41,25	10,12	10,12	...
(*b*) Unproductive ...	1,41,51	...	1,41,51	8,21	...	...	8,21				
(*c*) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	12,25,76	...	12,25,76	51,37	...	...	51,37	41,25	10,12	10,12	...
IV. Other purposes—											
(*a*) Productive ...	1,08,47	...	1,08,47	5,93	...	...	5,93	3,14	32,52	32,52	...
(*b*) Unproductive ..	4,59,56	...	4,59,56	26,72	...	3,01	29,73				
Total ...	5,68,03	...	5,68,03	32,65	...	3,01	35,66	3,14	32,52	32,52	...
V. Local Bodies in Bombay for Development purposes ...	13,51,62	13,51,62	...	...	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(*a*) Pre-reform ...	15,66	...	15,66	75	...	...	75	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
(*b*) Post-reform ...	2,11,00	...	2,11,00	11,95	...	1,15	13,10				
Total ...	2,26,66	...	2,26,66	12,70	...	1,15	13,85				
Lump deduction on account of reduction in rates of interest allowed by the Government of India in consequence of their conversion operations ...	...	...	...	-11,14	...	...	-11,14	...	-11,14	-4,50	-6,64
Grand Total ...	74,16,00	20,04,58	54,11,42	2,78,55	9,39	4,16	2,92,10	...	1,84,80	96,94	87,86

NOTE.—This statement shows the net burden in 1934-35 of all debt outstanding on 1st April 1934.

* The present value of the securities held in the Fund as on 31st March 1934 was about Rs. 190 lakhs.

Schedule of Demands for grants of the Government of Bombay for the year 1934-35 as passed by the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
		A.—Expenditure from Revenue.			
1	Hon'ble the Revenue and Finance Member.	Land Revenue—Reserved	5, Land Revenue... Refunds ...	5,50	53,94
			Other expenditure...	48,44	
2	Hon'ble the Minister for Education.	Excise—Transferred	6, Excise ... Refunds ...	5,44	51,03
			Other expenditure...	45,59	
3	Hon'ble the Revenue and Finance Member.	Stamps—Reserved	7, Stamps ... Refunds ...	1,97	4,27
			Other expenditure...	2,30	
4	Hon'ble the Minister for Local Self-Government.	Forest—Transferred	8, Forest ... Refunds ...	13	28,77
			Other expenditure...	28,64	
5	Do. ...	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue.	59	59
			52-A, Capital Outlay on Forests ...		
6	Hon'ble the Minister for Education.	Registration—Transferred	9, Registration ... Refunds ...	5	6,33
			Other expenditure...	6,28	
7	Hon'ble the Revenue and Finance Member.	Scheduled Taxes—Reserved	9A, Scheduled Taxes. Refunds ...	7	35
			Other expenditure...	28	
8	Hon'ble the Home and General Member.	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—'Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' Refunds ...	10	76,91
			Working expenses...	59,21	
			Other expenditure—Public Works ...	17,30	
			Civil ...	30	
9	Hon'ble the Revenue and Finance Member.	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...	19	19
10	Do. ...	General Administration—Reserved ...	22, General Administration—Except Heads of Provinces—Ministers.	88,62	88,62
11	Do. ...	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers.	98	98
12	Hon'ble the Home and General Member.	Administration of Justice—Reserved ...	24, Administration of Justice. Refunds ...	1,10	61,39
			Other expenditure...	60,29	
13	Do. ...	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements. Refunds ...	1	19,99
			Other expenditure...	19,98	
14	Do. ...	Police—Reserved	26, Police ... Refunds ...	1	1,68,01
			Other expenditure...	1,68,00	
15	Do. ...	Ports and Pilotage—Reserved	27, Ports and Pilotage ...	1	1
16	Hon'ble the Minister for Education.	Scientific Departments—Transferred ...	30, Scientific Departments ...	92	92
17	Hon'ble the Home and General Member.	Education—Reserved	31, Education	6,28	6,28
18	Hon'ble the Minister for Education.	Education—Transferred	31, Education ... Refunds ...	2	1,68,57
			Other expenditure...	1,68,55	
19	Hon'ble the Home and General Member.	Medical Services—Reserved	32, Medical	6	6
20	Hon'ble the Minister for Local Self-Government.	Medical Services—Transferred	32, Medical ... Refunds ...	10	42,91
			Other expenditure...	42,81	
21	Do. ...	Public Health—Transferred	33, Public Health... Refunds ...	2	24,19
			Other expenditure...	24,17	
22	Hon'ble the Minister for Education.	(a) Agriculture and (b) Civil Veterinary Services. Transferred.	34, Agriculture ... Refunds ...	1	24,11
			Other expenditure...	24,10	
23	Do. ...	Industries—Transferred	35, Industries	4,08	4,08
24	Hon'ble the Home and General Member.	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments. Refunds ...	5	4,49
			Other expenditure .	4,44	
25	Hon'ble the Minister for Education.	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments. Refunds ...	...	71
			Other expenditure...	71	
26	Hon'ble the Revenue and Finance Member.	Civil Works—Reserved	41, Civil Works	2,20	2,20
27	Hon'ble the Minister for Local Self-Government.	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ... Refunds ...	20	1,20,53
			Other expenditure...	(a) 1,20,33	

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
		A.—Expenditure from Revenue—contd.			
28	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme. Refunds ...	...	3,30
			Other expenditure .	3,30	
29	Hon'ble the Revenue and Finance Member.	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions. Refunds ...	3	90,24
			Other expenditure...	90,21	
30	Do. ...	Commutation of pensions financed from ordinary revenue—Reserved.	45A, Commutation of pensions financed from ordinary revenue.	1,05	1,05
31	Hon'ble the Home and General Member.	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing. Refunds ...	1	12,65
			Other expenditure...	12,64	
32	Hon'ble the Revenue and Finance Member.	Miscellaneous—Reserved	47, Miscellaneous ... Refunds ...	66	21,54
			Other expenditure...	20,88	
33	Hon'ble the Minister for Local Self-Government.	Miscellaneous—Transferred	47, Miscellaneous ... Refunds ...	2	5,41
			Other expenditure...	5,39	
34	Hon'ble the Revenue and Finance Member.	Extraordinary charges—Reserved ...	52, Extraordinary charges. Refunds ...	10	1,14
			Other expenditure .	1,04	
		Expenditure in England.			
35	Do. ...	Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred.	...		4,96
			Total ...		11,00,72
		B.—Expenditure charged to Capital.			
36	Hon'ble the Home and General Member.	Irrigation except Lloyd Barrage—Reserved.	55, Construction of Irrigation Works ...	11,40	11,40
37	Do. ...	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ...	48,13	48,13
38	Hon'ble the Minister for Local Self-Government.	Public Health—Transferred ...	56A, Capital Outlay on improvements of Public Health.	31	31
39	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved...	59, Bombay Development Scheme ...	2,83	2,83
40	Hon'ble the Minister for Local Self-Government.	Public Works Department—Transferred ...	60, Capital Outlay for Civil Works (P. W.)...	10	10
41	Hon'ble the Revenue and Finance Member.	Other Provincial expenditure—Reserved ...	60A, Other Provincial Works not charged to Revenue.	49	49
42	Do. ...	Payments of commuted value of pensions—Reserved.	60B, Payments of commuted value of pensions.	12,41	12,41
43	Do. ...	Payments to retrenched personnel—Reserved.	61, Payments to retrenched personnel ...	(b) 1	(b) 1
			Total ...		75,68
		C.—Expenditure under Debt, Deposits and Remittance Head.			
44	Do. ...	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		7,79

Note.—'Refunds' will, in each case, be found in the White Book under the corresponding Revenue head of account.

(*a*) This demand is made up as shown below :—

41, Civil Works—(Transferred)			84,98
41, Civil Works—(Reserved)—			
Establishment	60		
Tools and Plant	3		63
XIII—*Deduct*—Working Expenses—			
Establishment	18,06		
Tools and Plant	58		18,64
15, Other Revenue Expenditure—			
Establishment	3,34		
Tools and Plant	19		3,53
42, Bombay Development Scheme—			
Establishment	27		
Tools and Plant	2		29
55, Construction of Irrigation Works (including Lloyd Barrage and Canals Construction)—			
Establishment	11,46		
Tools and Plant	78		12,24
60, Civil Works—Provincial—			
Establishment	2		
Tools and Plant	...		2
			1,20,33

(*b*) This is a token demand as the net expenditure is a minus figure.

INTRODUCTORY NOTE.

1. Attention is invited to the statistical tables Nos. I and II which are intended to put into a comparable shape the progress of revenue and expenditure. It is difficult to compare the published accounts of one year with another because of the changes of accounting method which have been introduced from time to time. These tables eliminate most of the changes, so that the figures show more accurately the actual course of expenditure and revenue. It will be understood that the figures in these tables are only comparable with figures in the same set of tables and cannot be compared with the published accounts, nor with other tabular statements not adjusted with the same completeness.

2. The following tabular statements summarise the financial history of the Presidency from 1921–22 onwards. As statements I and II give in detail the adjusted revenue and expenditure of previous years, so actual accounts figures are shown in these statements without any adjustment for changes in accounts classifications :—

A.—Revenue and Expenditure (charged to Revenue).

(Lakhs of rupees)

—	1921–22	1922–23	1923–24	1924–25	1925–26	1926–27	1927–28	1928–29	1929–30	1930–31	1931–32	1932–33	1933–34 Revised	1934–35 Budget
Revenue ..	13,11	14,17	14,53	14,99	15,59	14,86	15,34	15,26	15,92	13,81	14,82	15,25	15,65	15,12
Expenditure ..	15,02	13,53	14,24	14,72	16,50	16,52	15,63	15,60	15,81	15,62	15,29	14,99	15,61	15,22
Surplus (+) or deficit (—) ..	—1,91	+ 64	+29	+27	— 91	—1,66	—29	—34	+11	—1,81	— 47	+26	+ 4	—10

B.—Final Balances (including Debt Heads).

(Lakhs of rupees)

	1921–22	1922–23	1923–24	1924–25	1925–26	1926–27	1927–28	1928–29	1929–30	1930–31	1931–32	1932–33	1933–34 Revised	1934–35 Budget
Opening balance	3,06	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	..	12	22
Revenue surplus (+) or deficit (—) ..	—1,91	+64	+29	+27	—91	—1,66	—29	—34	+11	—1,81	—47	+26	+ 4	—10
	1,15	2,78	4,02	5,15	4,33	3,73	2,53	92	1,12	—40	—45	26	16	12
Debt heads surplus (+) or deficit (—) ..	+99	+95	+86	+ 9	+1,06	—91	—1,27	+ 9	+29	+42	+45	—14	+ 6	—15
Closing balance ..	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	..	12	22	— 3
Famine Fund ..	..	. 61	94	1,44	1,95	2,42	2,02	1,71	1,04	75	75	75	75	75
Grand Total—Closing balance.	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,45	77	75	87	97	72

3. Statement C gives a general analysis of the distribution of the Presidency's expenditure next year in comparison with that at the beginning of the reforms. The year 1922–23 has been taken for comparison instead of 1921–22, because owing to the introduction of the reforms many changes in accounts classification were made that year which make detailed comparisons unreliable.

The comparison illustrates (*a*) the large rise in unavoidable charges (debt and pensions) and (*b*) that the fundamental cost of administration (mainly general administration and law and order departments) has been much reduced and that much of that decrease has been transferred to expenditure on beneficent activities (education, medical, public health and agriculture).

STATEMENT C.

(In lakhs of rupees).

	1922-23.	1934-35.	Increase (+) Decrease (−)
I.—Administration charges—			
(*a*) Fundamental charges—			
(1) Land Revenue and General Administration	2,81	2,69	−12
(2) Police	1,72	1,76	+4
(3) Jails	27	21	−6
(4) Justice	66	68	+2
(*b*) Ancillary charges—			
(1) Stationery and printing	15	13	−2
(2) Civil Works	1,14	74	−40
Total of Administration charges ..	6,75	6,21	−54
II.—Unavoidable charges—			
(1) Debt charges (net amount debited to revenue)	72	1,78	+1,06
(2) Pensions	55	1,20	+65
Total of Unavoidable charges ..	1,27	2,98	+1,71
III.—Beneficent activities of the State—			
(1) Education—			
Primary	1,00	1,16	+16
Other	71	64	−7
	1,71	1,80	+9
(2) Medical	44	47	+3
(3) Public Health	17	26	+9
(4) Agriculture	23	26	+3
(5) Industries	3	4	+1
(6) Bombay Development Scheme	....	4	+4
Total of Beneficent activities ..	2,58	2,87	+29
IV.—Miscellaneous—			
(*a*) (1) Scientific Departments	1	1	....
(2) Miscellaneous Departments	5	5	....
(3) Ports and Pilotage	2	....	−2
(4) Miscellaneous	11	13	+2
(5) Expenditure in England (other than pensions) ..	17	18	+1
(*b*) Contributions to Central Government	56	....	−56
Total of Miscellaneous charges ..	92	37	−55

Notes.—1. The figures in this table are actual accounts figures for 1922-23 and budget estimates for 1934-35.

2. This statement does not present the expenditure of departments which are primarily revenue-earning such as Excise, Forest, Stamps, etc.

4. *Establishment charges.*—The following table shows the approximate cost of establishments, reported by the Accountant General, by categories for the years 1921–22 to 1932–33. It includes the cost of temporary establishments but is exclusive of the cost of the establishments employed on the construction of the Lloyd Barrage and Canals up to 1931–32. With effect from the year 1932–33, the Lloyd Barrage establishments have been merged in the ordinary Public Works Department establishment and their cost is included in the figures for 1932–33 :—

(Lakhs of rupees)

Year.	Gazetted.	Non-gazetted superior.	Non-gazetted inferior.	Total.
1921–22	164	319	27	510
1922–23	170	313	21	504
1923–24	170	308	22	500
1924–25	175	312	25	512
1925–26	176	317	27	520
1926–27	178	314	29	521
1927–28	173	313	29	515
1928–29	167	335	26	528
1929–30	167	340	26	533
1930–31	168	345	27	540
1931–32	160	337	25	522
1932–33	139	333	27	499

On the basis of the analysis of salaries made in 1929 and reported in paragraph 7, page 31 of the Budget (Blue Book) for 1930–31, the total cost of establishments in 1932–33 may be sub-divided as follows :—

	Rs. (lakhs).
Government servants drawing less than Rs. 60	196
Between Rs. 60 and Rs. 199	135
Between Rs. 200 and Rs. 499	62
Between Rs. 500 and Rs. 999	39
Rs. 1,000 and over	67
	499

And the latest available figures show that the cost of the pay of the All-India Services in 1932–33 was Rs. 63 lakhs.

5. *Retrenchments.*—The Council has been informed from time to time of the action taken by Government on the recommendations of the Reorganisation Committee and a detailed statement showing the financial effect of the retrenchments made during the current year and the ultimate savings anticipated was placed on the Council table during the August-September session. The financial betterment expected to be realised in 1933–34 as shown in that statement was 24 lakhs. In the next year's budget a betterment of 27 lakhs has been entered on this account.

A statement showing the revised pay-scales which Government have sanctioned for the provincial and subordinate services was also laid on the Council table. These pay-scales have been brought into effect from 1st January 1934 and applied to members newly appointed to Government service on or after the 4th August 1931 or promoted after that date from non-gazetted ranks to a provincial service or from a lower provincial service to a higher one. The ultimate annual saving expected from the operation of the new reduced pay-scales is expected to be 34 lakhs a year with a consequent annual saving of 7 lakhs a year in pension charges. The saving in establishment charges will be realised gradual y. Pension charges have not reached their maximum and it will be some years before the saving in pensions resulting from the new reduced pay-scales will begin to be realised.

In addition Government are examining the leave rules applicable to their services with a view to their revision in consultation with other Provincial Governments.

6. *Reduction in interest charges on account of conversion operations.*—The Government of India have, in consequence of the favourable conversion operations carried out by them during last year and the current year, reduced the rates of interest on the loans advanced during the years 1923–24, 1924–25, 1928–29, 1930–31 and 1931–32, with effect from the 1st October 1933. The benefit to the revenue budget amounts to about Rs. 2 lakhs in the current year and Rs. 4½ lakhs next year. For fuller details a reference is invited to the paragraphs dealing with "19, Interest." In sanctioning the reductions the Government of India have made it clear that as provincial Governments are to receive the benefit of favourable conversion operations they will, when necessary, have to be prepared to pay increased rates of interest when future conversion rates warrant such increase.

7. *Emergency cut in pay.*—The emergency cut of 10 per cent. in force during three months of 1931–32 and the whole year of 1932–33 lessened expenditure by 8 and 32 lakhs in the respective years. The 10 per cent. cut for one month and 5 per cent. cut for eleven months during 1933–34 has reduced expenditure by 17 lakhs, of which 16 lakhs is a revenue betterment and 1 lakh under the capital heads. The orders current when the budget estimates were prepared provided only for the continuance of an emergency cut in salaries until 31st March 1934. This meant that, in the budget estimates for 1934–35, March salaries paid in April would be cut 5 per cent. and salaries over the remaining eleven months would be paid in full, and all figures in the preliminary issue of this volume were on this basis, except in the Introductory Note and in the schedule of demands for grants. On the 2nd February it was announced that the Secretary of State had decided to extend the emergency cut in pay at the rate of five per cent. for one year more for those services for which he is responsible and, as in previous years, the Provincial Government decided to extend the cut similarly in respect of the provincial and subordinate services. These orders benefit the revenue budget by about 15 lakhs. Owing to the lateness of the date it was impossible to take these orders into account in the preliminary issue of the Blue Book, but in the preliminary issue of the White Book the major head figures and the summary tables for the budget as a whole were on the basis of the 5 per cent. cut. The result was that the summary tables for 1934–35 in the preliminary issue of the Blue Book were not the same as those in the preliminary issue of the White Book. This has been an unfortunate but inevitable consequence of the orders having been received when the Blue Book was so far advanced in printing that changes could not be made in it without causing great confusion, but the necessary alterations have been made in this revised edition. The following paragraphs deal with the main figures of the last, current and next years.

Accounts for 1932–33.

8. The closing balance for the year 1932–33 anticipated in the final budget estimates of the current year to be 75 lakhs improved to 87 lakhs, as the result of an improvement of 44 lakhs in the revenue account combined with a worsening of 32 lakhs under capital and debt heads after cancellation of the amount provided for overdraft. There was a net increase of 27 lakhs in revenue receipts and a net reduction of 17 lakhs in expenditure debitable to revenue, after excluding from both sides of the account sales of barrage lands which are balanced by increased debits of interest to the revenue head. The chief items of improved receipts were 28 lakhs additional irrigation revenue, mainly on new barrage canals, 9 lakhs increase in excise receipts and 3 lakhs increase in stamp revenue, counterbalanced by reduced realisations of land revenue to the extent of 21 lakhs. The reductions in expenditure were spread over many heads.

1933–34.

9. The current year's opening balance was therefore 87 lakhs, of which 75 lakhs is the statutory balance in the Famine Relief Fund. The final budget estimates provided for a revenue deficit of 28 lakhs and no provision was made for debt repayment. This position has been improved by nearly 64 lakhs, as the result of a combination of Government's retrenchment policy and an improvement in revenue receipts. Consequently the revised estimates provide for a surplus of 4 lakhs after payment to the Government of India of the debt instalments due to be paid in the current year (11½ lakhs) and the utilisation of 20 lakhs on account of additional net revenue realised in 1932–33 and 1933–34 from the new Barrage Canals towards reduction of borrowings for the Barrage.

Excluding items which appear on both sides of the account, namely barrage land sales balanced by increased interest payments and Bombay City tobacco tax receipts balanced by payments to the Municipal Corporation, a net increase of 50 lakhs is expected in revenue receipts, the chief items in this increase being irrigation revenue on new barrage canals (44 lakhs), excise (12 lakhs), stamps (4 lakhs) and registration fees (5 lakhs). At the same time there are revenue decreases of 5 lakhs under forests (mainly owing to the transfer of the Dangs to the Government of India) and 5 lakhs in cotton cess receipts. The expenditure side of the estimates has been reduced by 4 lakhs in interest charges (owing partly to conversion betterments and partly to less borrowings in the preceding year) and by 20 lakhs spread over various heads. These savings have been counterbalanced by 20 lakhs additional provision for interest on Barrage Outlay met from revenue, by 11½ lakhs provided for debt repayment, 4 lakhs under pensions, 4 lakhs additional expenditure for bund works in Sind, and minor increases totalling 3 lakhs.

1934–35.

10. The revenue budget estimates for next year, based upon continuance of the 5 per cent. cut in pay for the full year, are as follows :—

Revenue receipts	15,12·3 lakhs.
Expenditure debitable to revenue	15,22·1 lakhs.
Revenue deficit	— 9·8 lakhs.

The budget as presented to the Legislative Council in February last provided for a small surplus of 0·7 lakhs. But consequent on the abolition of the town duty on cotton by the City of Bombay Municipal (Amendment) Act, 1934, the anticipated receipt of 10·5 lakhs from the cotton cess has been omitted from the estimates for 1934–35. This has resulted in converting the small surplus into a deficit of 9·8 lakhs. The next year's estimates do not provide for debt repayment to the Central Government. The benefit from this is 12 lakhs. In comparison with the budget estimates of the current year, the revenue expenditure estimates for 1934–35 have been swollen by the following unavoidable increases in expenditure :—

4 lakhs ..	Irrigation working expenses on Barrage canals.
1½ lakhs ..	11th High Court Judge, and Official Assignee and their establishments.
¾ lakh ..	Karnatak College, Dharwar.
½ lakh ..	Oil Engine, Pandharpur water works.
½ lakh ..	Recovery officers for co-operative dues.
½ lakh ..	Local Board elections.
13 lakhs ..	Pensions.

together with the following items balanced by equal revenue increases :—

16 lakhs ..	Irrigation—Interest—Increased Lloyd Barrage land sales.
14 lakhs ..	Payment to the Bombay Municipality on account of the city tobacco tax, and the cost of its collection.

The four lakhs increase in irrigation working expenses is a debit to the receipt head " XIII ". The other items account for increased expenditure to the extent of 47 lakhs.

The expenditure estimates for 1934–35 (excluding interest on the borrowings of the three presidency corporations which are entered on both sides of the account) amount to 13,97 lakhs as compared with 13,90 lakhs in the current year's budget, an increase of only 7 lakhs despite the unavoidable increases mentioned in the preceding paragraph amounting to 47 lakhs. This shows that retrenchments to the extent of 40 lakhs have been effected in the total expenditure of all other Departments.

The estimates of land revenue and irrigation receipts have been framed after taking into account the probable effect on next year's collections of the cold weather in December-January.

The Tobacco Excise Act passed a year ago and estimated to produce 4 lakhs is now expected to yield 5 lakhs in the current year and a like amount in 1934–35.

These estimates take account of the renewal of the Finance Act, 1932. As the orders prescribing the extension of the emergency cut in pay beyond March 1934 were received too late to be taken into account in the preparation of the Blue Book except in the schedule of demands for grants and in the Introductory Note, it has been neceassary, as last year, to publish a revised edition of the Blue as well as of the White Book. This has made it possible to utilise the estimates based upon the actuals of the first nine months of 1933–34, and in certain cases later figures, in the preparation of this edition of the Blue Book and the figures in this note have been revised accordingly.

C. G. FREKE,

17th May 1934. Financial Secretary to Government.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules, the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920–21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

III, Salt.

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Revenue	19	..	6	..

2. Intimation regarding the extension of the Salt (Additional Import Duty) Act, 1931, up to 31st March 1934 was received by this Government in April 1933. No estimate of revenue for the year 1933–34 could therefore be taken into account in the current year's budget. It is expected that this Government will receive 6 during the current year as its share on this account. This very low figure is due to the reduction of the rate of additional duty from Re. 0-4-6 to Re. 0-2-6 per maund at the time of the second extension of the Act.

No provision has been made for next year as intimation regarding the further extension of the Act was not received in time.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
(1) Ordinary revenue	4,78,07	4,66,00	4,98,20	4,86,44
(2) Miscellaneous	5,24	5,55	5,28	5,70
(3) Sale proceeds of waste lands and redemption of land tax.	1,10	95	1,21	95
Total ..	4,84,41	4,72,50	5,04,69	4,93,09
Deduct—Portion of Land Revenue credited to "XIII and XIV—Irrigation".	—1,07,11	—85,52	—1,30,00	—1,09,31
Net Total ..	3,77,30	3,86,98	3,74,69	3,83,78
(4) Assessment of alienated lands less quit rents.	96,48	96,61	96,29	96,35
(5) Recoveries on account of survey and settlement charges.	2,73	3,48	3,41	3,00
(6) Recoveries of overpayments	13	7	20	7
(7) Collection of payments for services rendered.	1,13	28	59	28
Total, Land Revenue ..	4,77,77	4,87,42	4,75,18	4,83,48
Deduct—Refunds ..	—6,53	—5,00	—4,82	—5,50
Total ..	4,71,24	4,82,42	4,70,36	4,77,98

Expenditure (Reserved).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
(1) Charges of Administration	23,55	23,38	23,18	23,34
(2) Survey and Settlement	1,22	1,29	1,10	1,16
(3) Land Records	26,13	24,56	23,58	24,02
(4) Assignments and Compensations ..	14,47	14,10	15,07	14,18
(5) Charges on account of Encumbered Estates.	39	2	2	2
(6) Expenditure in England—Stores ..	..	31	6	18
Total ..	65,76	63,66	63,01	62,90

Revenue.

3. *Revised Estimate,* 1933–34.—The increase of 32,20 in the revised as compared with the budget estimate for the current year under "Ordinary revenue", which is inclusive of portion of land revenue due to irrigation, is mainly due to

favourable inundation in Sind and to extensive cultivation owing to the functioning of the new Barrage canals. The portion of land revenue due to irrigation is subsequently transferred to irrigation heads (XIII and XIV—Irrigation). The decrease of 7 under "Recoveries on account of survey and settlement charges" is due to a fall in the recoveries on account of "Cost of boundary marks recoverable from landholders."

4. *Budget Estimate*, 1934–35.—The increase of 20,44 in the budget of 1934–35 as compared with the budget estimate of 1933–34 under "Ordinary revenue" is due to the same reasons as those specified in the preceding paragraph. The increase is counterbalanced by a larger *deduct* entry under "portion of land revenue due to irrigation", which is credited to the irrigation heads. The decrease under "Recoveries on account of survey and settlement charges" is also due to the same reasons as those specified in the preceding paragraph.

Expenditure.

5. *Revised Estimate*, 1933–34.—The revised estimate under the major head stands at 63,01 as against the total budget provision of 63,66. The decrease is due to reduction in house-rent and other allowances and other retrenchments carried out by Government in view of the recommendations of the Reorganization Committee and less expenditure under "contingencies" under "Charges of Administration—General Establishment," under "pot hissa measurement operations", "cost of boundary marks recoverable from landholders" and "Expenditure on Europe Stores". The decrease is however partly counterbalanced by larger expenditure under "Assignments and Compensations" due to payment of past arrears.

6. *Budget Estimate*, 1934–35.—The decrease in the next year's budget as compared with the budget estimate of the current year is due to (1) reduction in house-rent and other allowances and other retrenchments carried out by Government in view of the recommendations of the Reorganization Committee, and (2) lower provisions under "Expenditure in England—Stores" to be purchased for the Government Photozinco Press, Poona, and under "Cost of boundary marks recoverable from landholders".

VI and 6, Excise.

Revenue.

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Country spirits	1,88,91	1,90,31	1,86,44	1,82,00
Country fermented liquor	53,68	50,98	61,60	61,19
Malt liquor	1,42	55	28	26
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	26,65	25,24	28,13	27,69
Receipts from commercial spirits including denatured spirits and medicated wines.	2,81	7,45	5,80	5,75
Opium	28,57	28,86	28,30	28,00
Hemp and other drugs	25,83	24,82	26,87	26,00
Recoveries of investments in Government Commercial undertakings.	4	..	23	..
Fines, confiscations and miscellaneous ..	2,18	2,22	2,42	2,03
Recoveries of overpayments	3	..	..	..
Collection of payments for services rendered ..	3	2	5	2
Distilleries	25,20	24,98	24,56	25,21
Deduct—Refunds ..	—4,50	—5,97	—3,62	—5,44
Total ..	3,50,85	3,49,46	3,61,06	3,52,71

Expenditure (Transferred).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Superintendence	81	1,22	1,23	1,20
District charges	16,43	16,91	17,00	16,85
Cost of opium supplied to Excise Department..	4,86	4,96	4,51	3,95
Distilleries	10,52	13,92	13,27	13,03
Excise compensations	12,12	12,21	13,09	12,39
Investments in Government commercial undertakings.	2,03	..	..	..
Expenditure in England—Stores	..	14	..	3
Total ..	46,77	49,36	49,10	47,45

Revenue.

7. *Country spirits.*—The current year's revised estimate shows a decrease of 3,87 as compared with the budget estimate due to a reduction in consumption. The ensuing year's estimate is placed lower than the current year's revised estimate in view of the condition of the mill industry in Bombay City and of conditions generally throughout the Presidency.

8. *Country fermented liquor.*—The increase of 10,62 in the current year's revised as compared with the budget estimate of the current year is due to larger receipts from tree-tax and from licence fees. The ensuing year's estimate is based on the current year's revised estimate.

9. *Malt liquor.*—The decrease of 27 in the revised as compared with the current year's budget estimate is due to the smaller consumption of beer. The ensuing year's estimate is based on the current year's revised estimate.

10. *Wines and spirits.*—The increase in the revised and next year's budget estimates as compared with the budget estimate for the current year is due to larger receipts from duty and licence fee on foreign liquor.

11. *Commercial spirits.*—The current year's revised estimate shows a decrease of 1,65 as compared with the budget estimate, due to smaller receipts from duty and vend (pass) fee on commercial spirits. The ensuing years estimate provides for a small decrease over the current year's revised estimate.

12. *Opium.*—The current year's revised estimate shows a decrease of 56 as compared with the budget estimate due to a fall in consumption. The ensuing year's budget follows the current year's revised estimate.

13. *Hemp and other drugs.*—The increase of 2,05 in the current year's revised estimate as compared with the budget estimate is due to larger receipts from duty on charas, partially counterbalanced by smaller receipts from licence fees. The ensuing year's budget is based on the current year's revised estimate.

14. *Recoveries of investments in Government commercial undertakings.*—The revised estimate of 23 includes 19 representing the balance of the Personal Ledger Account of the Khanapur Distillery which will be adjusted during the current year.

15. *Fines, confiscations and miscellaneous.*—The increase of 20 in the revised as compared with the current year's budget estimate is due to larger receipts under " Gain on liquor " in Sind and under " Fines " in the Presidency proper. The decrease of 39 in the ensuing year's budget as compared with the current year's revised estimate is due to the transfer to the head " Distilleries " of the receipts of the Dhadgaon Distillery which have hitherto been shown under this head.

16. *Distilleries.*—This minor head deals with the receipts of the Nasik and Dhadgaon Distilleries. The decrease of 42 in the current year's revised as compared with the budget estimate is due to smaller receipts under " Sale proceeds of spirits ". The increase of 23 in the ensuing year's estimate as compared with the current year's budget estimate is due to the transfer to this minor head of the receipts of the Dhadgaon Distillery as mentioned in the preceding paragraph.

17. *Refunds.*—The expenditure under this minor head is of a fluctuating character. The decrease of 2,35 in the current year's revised as compared with the budget estimate is based on the progress of actuals.

Expenditure.

18. *District charges.*—This minor head records the expenditure on account of the excise staff employed in the Town and Island of Bombay and the mofussil. The increase of 9 in the current year's revised as compared with the budget estimate is due to increased expenditure under " Allowances, Honoraria etc. " and smaller recovery from the Government of India on account of the one-fourth share of the cost of the combined Salt and Excise Department in Sind. The decrease of 6 in the ensuing year's estimate as compared with the current year's budget estimate is due to smaller provision for house-rent allowance as a result of the orders passed on the recommendation of the Reorganisation Committee.

19. *Cost of opium supplied to Excise Department.*—The current year's revised estimate shows a decrease of 45 as compared with the budget estimate, due to a fall in consumption. The ensuing year's estimate shows a decrease of 56 as compared with the current year's revised estimate owing to a change in the method of obtaining opium from the Ghazipur Factory whereby with effect from the year 1934–35 the last quarterly instalment will be obtained in April instead of in March as hitherto.

20. *Distilleries.*—This minor head includes provision for the expenditure on account of the Nasik and Dhadgaon Distilleries. The decrease of 65 in the current year's revised as compared with the budget estimate is due to smaller expenditure under " Supplies and services ". The decrease of 24 in the ensuing year's estimate as compared with the current year's revised estimate is due mainly to smaller provision for supplies and services and depreciation.

21. *Excise compensations.*—The increase of 88 in the current year's revised as compared with the budget estimate is due to the arrears of past years of the compensation payable to the Bhor State. The increase of 18 in the next year's

estimate as compared with the current year's budget estimate is mainly due to larger provision for the payment of full compensation to the Chief of Bhor, partially counterbalanced by smaller provision on account of gain on liquor payable to certain Indian States.

22. *Investments in Government commercial undertakings.*—This minor head has ceased to exist as a result of the closure of the Personal Ledger Account of the Nasik Distillery.

23. *Expenditure in England.*—The decrease in the ensuing year's estimate is due to less provision on account of stores required for the Nasik Distillery.

VII and 7, Stamps.

Revenue.

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
A—Non-Judicial.				
Sale of stamps	73,37	72,86	77,32	73,76
Duty on impressing documents	3,49	2,22	3,92	2,14
Fines and penalties	36	37	33	36
Miscellaneous	30	80	3	25
Total A—Non-Judicial ..	77,52	76,25	81,60	76,51
Deduct—Refunds ..	—85	—82	—2,13	—73
Total ..	76,67	75,43	79,47	75,78
B—Judicial.				
Sale of stamps	83,17	79,82	79,45	81,40
Fines and penalties	6	5	9	5
Miscellaneous	2	1	1	1
Total B—Judicial ..	83,25	79,88	79,55	81,46
Deduct—Refunds ..	—1,16	—1,31	—1,14	—1,24
Total ..	82,09	78,57	78,41	80,22
Grand Total ..	1,58,76	1,54,00	1,57,88	1,56,00

Expenditure (Reserved).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
A—Non-Judicial				
Superintendence	68	33	35	34
Charges for the sale of stamps	90	93	89	79
Cost of stamps supplied from Central Stamp Stores	22	29	28	26
Total A—Non-Judicial ..	1,80	1,55	1,52	1,39

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
B—Judicial.				
Superintendence	..	33	34	34
Charges for the sale of stamps	49	46	45	44
Cost of stamps supplied from Central Stamp Stores	13	15	14	13
Total B—Judicial ..	62	94	93	91
Grand Total ..	2,42	2,49	2,45	2,30

Revenue.

24. *A-Non-Judicial.*—The current year's revised estimate of receipts from non-judicial stamps shows an increase of 4,04, as compared with the current year's budget estimate. The increase is due mainly to improvement of receipts in Bombay City, under the sub-heads "Bills of exchange stamped with special adhesive stamps" and "Share transfer stamps" and also to certain unexpected receipts (1,43) counterbalanced by an increase under "Refunds". The next year's budget estimate slightly exceeds the current year's budget estimates.

25. *B-Judicial.*—The current year's revised estimate is less than the current year's budget estimate by 16. The decrease is expected in areas outside Bombay City. The next year's estimate is placed higher than the revised estimate by 1,81 in view of the progress of current actuals and the actuals of the last four months of 1932-33 which have shown a rising tendency.

Expenditure.

26. The decrease of 19 in next year's budget estimate as compared with the current year's budget estimate is due chiefly to reduction of rates of discounts on the sale of stamps allowed to licensed stamp vendors.

VIII and 8, Forest.

—	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
Timber and other produce removed from the forests by Government agency ..	19,32	18,60	13,55	13,51
Timber and other produce removed from the forests by consumers or purchasers ..	36,31	35,61	35,68	30,99
Drift and waif wood and confiscated forest produce	3	3	3	3
Revenue from forests not managed by Government	25	28	17	28
Miscellaneous	4,00	3,61	3,44	3,62
Total ..	59,91	58,13	52,87	48,43
Deduct—Refunds	—20	—13	—11	—13
Total ..	59,71	58,00	52,76	48,30

Expenditure (Transferred).

—	Accounts, 1932-33.	Budget estimate, 1933-34.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
General Direction	68	66	68	62
Conservancy, Maintenance and Regeneration..	12,51	13,36	11,00	10,63
Establishments	20,69	21,81	21,03	20,42
Interest on Capital Outlay	1,25	1,29	1,00	1,04
Total ..	35,13	37,12	33,71	32,71

Revenue.

27. *Timber and other produce removed from the forests by Government agency.*—The decrease (5,05) in the current year's revised as compared with the current year's budget estimate is due to (1) the smaller quantity of sleepers indented for by the Madras and Southern Mahratta Railway, (2) smaller quantity of timber brought to depots for sale in consequence of the slump in the timber trade, (3) curtailment of departmental felling for want of demand for timber and fuel, and (4) transfer of the administration of the Dangs to the control of the Government of India with effect from 1st July 1933 in consequence of which the revised estimate provides for revenue from this tract for the first three months only. The decrease in the next year's budget is due to the same reasons as specified above and also to the closure of the Haste saw mill in the Northern Circle and overstocking of the Hattikeri depôt in the Kanara Western Division with *matti*.

28. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (4,69) in the ensuing year's budget as compared with the current year's revised estimate is due to the absence of any receipts from the Dangs forests, to the alteration in the programme of " thinnings " in the Thana District which will reduce the number of such coupes for sale and to the low prices expected to be realised from the sale of minor forest produce in the Southern Circle.

Expenditure.

29. *General Direction.*—The increase (2) in the current year's revised as compared with the current year's budget estimate is due to (1) the drawal in March 1934 of Mr. Aitchison's part pay for that month owing to his departure on leave and (2) more extensive travelling of the Chief Conservator of Forests.

The decrease (6) in the ensuing year's estimate as compared with the current year's revised estimate is due to a change in the incumbent of the post of Chief Conservator, and to the smaller number of ranger students under training.

30. *Conservancy, Maintenance and Regeneration.*—The decrease (2,36) in the revised as compared with the current year's budget estimate is mainly due to the curtailment of departmental exploitation of timber and fuel in all Circles for want of demand.

The decrease (37) in the next year's budget as compared with the current year's revised estimate is due to a further curtailment of departmental exploitation in consequence of slump in timber trade.

31. *Establishments.*—The decrease (78) in the current year's revised as compared with the current year's budget estimate is due to reduction in the rates of travelling allowance, to the abolition of the Poona house-rent allowance, to the restriction on the grant of leave and to the non-employment of substitutes in leave vacancies.

The decrease (61) in the ensuing year's budget as compared with the current year's revised estimate is due to a larger number of officers being expected to be on leave out of India, to a reduction in establishment as a measure of retrenchment and transfer of the Dangs, and to smaller expenditure on travelling allowance and contingencies, partially counterbalanced by larger expenditure on account of passages.

8-A, Forest Capital Outlay charged to Revenue—(Transferred).

—	Accounts, 1932–33	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Amount transferred from the head "52–A, Capital Outlay on Forests"	1,10	1,24	72	59

32. See remarks under "52-A, Capital Outlay on Forests not charged to Revenue".

IX and 9, Registration.

Revenue.

—	Accounts, 1932–33	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Fees for registering documents	12,08	11,08	15,75	15,71
Fees for copies of registered documents ..	34	31	33	35
Miscellaneous	16	16	17	19
	12,58	11,55	16,25	16,25
Deduct—Refunds	—4	—5	—4	—5
Total ..	12,54	11,50	16,21	16,20

Expenditure (Transferred).

—	Accounts, 1932–33	Budget estimate, 1933–34	Revised estimate, 1933–34	Budget estimate, 1934–35
Superintendence	34	36	35	35
District Charges	5,67	5,92	5,74	5,74
Expenditure in England (Stores)	..	20	20	19
Total ..	6,01	6,48	6,29	6,28

Revenue.

33. The increase in the revised estimate for the current year and the budget estimate for the next year as compared with the current year's budget estimate is due to the increase in the scale of fees for registering documents.

Expenditure.

34. The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is mainly due to reduction in establishment.

IX-A and 9-A, Scheduled Taxes.

Revenue.

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Entertainment Tax	7,66	7,69	8,60	7,40
Betting Tax—				
Totalizator	9,51	9,42	10,52	9,52
Bookmakers	1,66	2,27		1,65
License fees on the sale of Tobacco ..	..	4,00	..	..
Total ..	18,83	23,38	19,12	18,57
Deduct—Refunds	—7	—6	—7	—7
Total ..	18,76	23,32	19,05	18,50

Expenditure (Reserved).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Entertainment Tax	21	22	21	22
Betting Tax	3	6	9	6
Total ..	24	28	30	28

Revenue.

35. *Entertainment Tax.*—The increase of 91 in the current year's revised estimate as compared with the budget estimate is chiefly due to better receipts in the Northern Division, receipts from the M. C. C. cricket matches and receipts from the extra race meeting for the Bihar Earthquake Relief Fund. The next year's estimate is less than the current year's revised estimate by 1,20 as the receipts from the M. C. C. cricket matches and the extra race meeting will not recur and also because the rates of admission to the race course have been reduced.

36. *Betting Tax—Totalizator and Bookmakers.*—The current year's revised estimates are less than the budget estimates in spite of the receipt from the extra race meeting in aid of the Earthquake Relief Fund, owing chiefly to general depression and plague at Poona during the racing season. The ensuing year's estimates follow the actuals of 1932–33.

37. *License fees on the sale of Tobacco.*—As these receipts have been classified under the head "XXXV, Miscellaneous," the current year's revised and the next year's budget estimate are blank.

Expenditure.

38. *Betting Tax.*—The increase of 3 in the current year's revised estimate as compared with the current year's budget estimate is due to a part of the payment of the remuneration to the Western India Turf Club for collecting the betting tax for the year 1932–33 having been made in the current year.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

39. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

40. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

41. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

42. The capital invested on the work includes (1) direct charges, i.e. cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e. capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, i.e. balance of total interest over net revenue. This capital cost is commonly known as " sum at charge ".

43. As soon as the work commences to earn revenue a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

44. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e. sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive ", otherwise it is treated as " Unproductive ". If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

45. The capital expenditure on irrigation works is booked in the accounts under one major head, viz. " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenue " according to the source from which funds are provided.

The head " 16 " is, therefore, purely a transfer head. The net total of the major head " 55 ", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

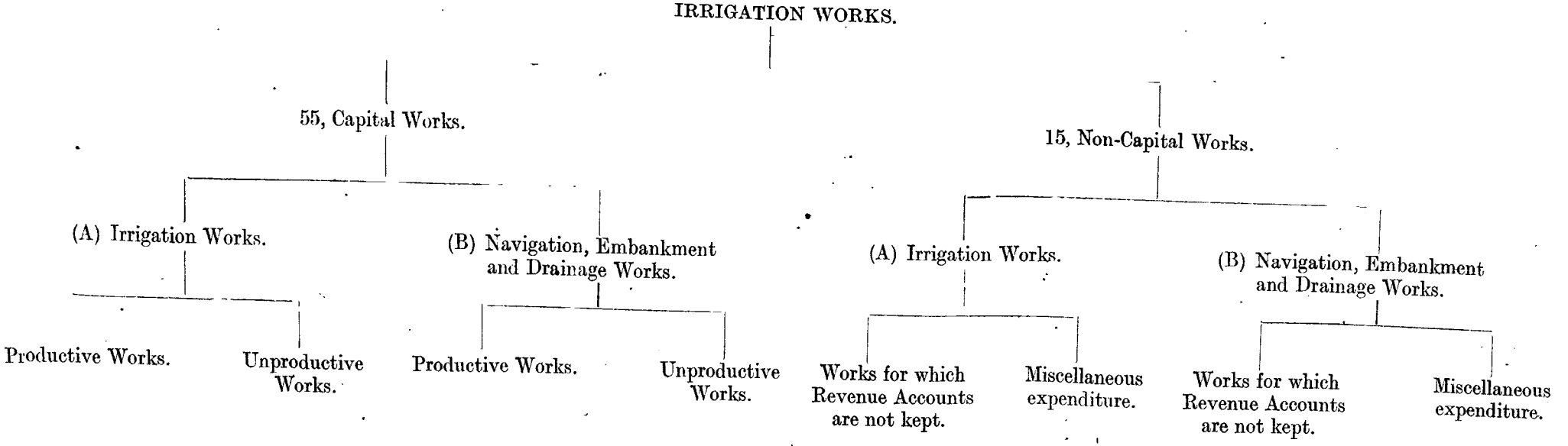
46. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

47. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XIII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

48. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XIII " before the *net* revenue is shown and that is the " refunds of revenue ". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

49. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept ".

50. With reference to the second division of irrigation works, viz. works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

51. The Province of Sind is situated beyond the influence of the South-West and North-East monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be overestimated. Prior to the construction of the Lloyd Barrage scheme nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao canal system receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the river water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £10,000,000.

52. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage canals all of which will be perennial except the Rice canal. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis, the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres :—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*a*) *Lloyd Barrage and Canals Construction Project.*

53. This vast project, originally estimated to cost Rs. 18·35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project is to provide an assured supply to an area of about 1,830,000 acres in British territory which has hitherto been receiving an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 3,183,000 acres. Including the Khairpur State and the Nasirabad Tehsil in British Baluchistan the annual cultivation when final development is reached will be 5,453,000 acres. The scheme consists of a barrage across the Indus, situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river. The expenditure incurred on this scheme to end of 1932–33 amounts to Rs. 19·08 crores and about Rs. 84 lakhs will be spent in 1933–34. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the Kharif season of 1932. A detailed note regarding the progress of work on this scheme has been printed separately.

(*b*) *Inundation Canals.*.

54. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had

* According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

fallen into disuse. It was due to the initiative of Sir Bartle Frere, then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

55. *Begari Canal.*—The first canal to be so improved in 1855 was the Begari canal which takes off from the Indus on the right bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 8,200 cubic feet a second at its head. The total length of main and branch canals is some 249 miles. Rs. 25·17 lakhs have been spent on this canal up to end of 1932–33.

56. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the *Maksudowah*, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871–72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a maximum discharge of about 5,970 cubic feet a second. Rs. 27·55 lakhs have been spent on this canal up to end of 1932–33.

57. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884–87. Rs. 8 lakhs have been spent on this canal up to the end of 1932–33. It has a maximum discharge of 2,860 cubic feet a second.

58. *Sind Canal.*—This canal system constructed at a cost of Rs. 8½ lakhs irrigates a portion of Sukkur Collectorate.

59. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. About Rs. 15 lakhs have been spent on this canal up to end of 1932–33.

60. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad District, the largest of the old Sind canal systems, was opened in 1861. Including branches and distributaries it has a total length of 1,040 miles; the maximum discharge of the main canal at head is over 11,000 cubic feet a second and about Rs. 63 lakhs have been spent on it up to end of 1932–33. The Fuleli is one of the few old canals in Sind which carries an appreciable supply of water all the year round. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

The other inundation canals, such as the Ghar, the Western Nara, the Dad, and the Nasrat have either been scrapped or short lengths thereof are being utilised for the Barrage canals system. The Jamrao and the Mithrao canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara river as a part of the Lloyd Barrage scheme.

Deccan and Gujarat.

61. Irrigation conditions in the Deccan and Gujarat are entirely different from those of Sind. The cultivation chiefly depends upon rainfall, and advantage is taken of Irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

62. *Lower Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa

River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

63. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

In order to provide additional storage for the Poona Cantonment Water Works and to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 3·13 lakhs, was undertaken in 1930–31 and an expenditure of about Rs. 3 lakhs has been incurred to end of 1932–33. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. The work will be practically completed in 1933–34.

64. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

65. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira river and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

66. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

67. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank canals. This project has cost about 104 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

68. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the "Wilson Dam".

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

69. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi river, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz. the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924–25. The total estimated costs of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1932–33 against this estimate was

Rs. 441 lakhs and the probable expenditure in 1933–34 will be about Rs. 3 lakhs. The project is expected to be completed in 1936–37 with a saving of about Rs. 32 lakhs on the sanctioned estimate.

70. *Nira Valley Development Project.*—This project was designed for the complete development of irrigation in the Nira Valley, and the scheme provided for widening and remodelling the Nira Left Bank Canal to irrigate an additional area of 19,000 acres together with the construction of a new dam at Vir to supplement the storage of 24,000 million cubic feet impounded by the Lloyd Dam at Bhatgar. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as being unnecessary. It is considered that by the economical distribution of water the existing storage at Bhatgar will be sufficient to meet all irrigation requirements in the Nira Valley, both on the old Nira Left Bank Canal and the new Right Bank Canal. The remodelling of the Nira Left Bank Canal, estimated to cost Rs. 36·7 lakhs, was started in 1925–26, and an expenditure of about Rs. 32 lakhs has been incurred to the end of 1932–33. The probable expenditure in 1933–34 will be about Rs. 1½ lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

Revenue.

71. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*), includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and of other canal produce (e.g. wood and grass), etc., while the latter head (*b*), represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed " Gross revenue") in order to show the " net revenue " earned.

72. The budget and revised estimates of revenue for the current year, together with the actuals for the last year, and the budget estimate of revenue for the ensuing year, are shown below :—

	Accounts, 1932–33	Budget estimate, 1933–34	Revised estimate, 1933–34	Budget estimate, 1934–35
Gross Revenue.				
Direct receipts	29,49	25,94	29,02	29,82
Portion of land revenue due to irrigation ..	92,24	70,60	1,14,86	94,70
	1,21,73	96,54	1,43,88	1,24,52
Deduct —Working Expenses	—65,96	—65,51	—67,73	—83,27
Lump sum provision for regrant of lapses ..	..	10	2	20
Deduct—Probable lapses in the budget year ..	..	—10	—2	—20
Net Revenue ..	55,77	31,03	76,15	41,25

73. The revised estimate of gross revenue, compared with the budget estimate for 1933–34, shows an increase of 47,34 which is made up of 3,08 under " Direct Receipts " and 44,26 under " Portion of land revenue due to Irrigation ". The increase of 3,08 under " Direct Receipts " is due to the recovery of arrears on the Deccan Canals and the general development of irrigation, while that under " Portion of land revenue due to Irrigation " is due to the progressive development of irrigation on the new Barrage Canals and the revised rates of assessment levied in the Barrage area.

The increase of 3,88 under " Direct Receipts " in the budget estimate for the ensuing year, compared with that for the current year, is chiefly accounted for by an increase in the area under irrigation due to the establishment of sugar factories on the Deccan Canals, and the general development of irrigation on the Nira Right Bank Canal. The increase of 24,10 in the next year's budget estimate under " Portion of land revenue due to Irrigation ", compared with the current year's budget estimate, is due to the same reasons as those given in the preceding paragraph.

74. The revised estimate of " Working Expenses ", compared with the budget estimate for the current year shows, an increase of 2,22, which increase is mainly due to (*a*) an increase in the share of expenditure on retrenched personnel debitable to the Irrigation Department and (*b*) the additional expenditure incurred on (*i*) repairing the damage caused by floods to canals in Sind, (*ii*) urgent repairs to the Rohri Canal System, (*iii*) carrying out investigations in connection with water-logging in the Begari Canal area, (*iv*) the execution of certain urgent repairs to the Ashti Tank, and (*v*) an increase in the provision for pensionary charges due to a higher percentage rate adopted.

75. The budget estimate of " Working Expenses " for the ensuing year shows an increase of 17,76 over the current year's budget estimate. The increase is made up of (*a*) 4,38 under " Repairs ", (*b*) 12,10 under " Establishment " and (*c*) 1,28 under "Pensionary charges". The increase under "Repairs" is chiefly due to the additional provisions of 3,12, for the Barrage Canals, and of 25 for the Nira Right Bank Canal, on account of the development of irrigation on those canals. The increase under " Establishment " is mainly due to the revised system of budgeting these charges brought into force from next year. In the current year's budget provision for ordinary establishment charges under the several heads was made mainly on a percentage basis, whereas in next year's budget these charges have been distributed *pro rata*, i.e. in proportion to the estimated outlay on works and repairs under those heads. In this connection, attention is invited to the " Note " on the budget provision and final debit of expenditure on Public Works Department Establishment and Tools and Plant charges (*vide* paragraphs 199 to 205). As there is an increase under " Establishment " there is also a corresponding increase under " Pensionary charges ".

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

76. The budget and revised estimates for 1933–34, together with the actuals for 1932–33, and the budget estimate for 1934–35, under this head, are shown below :—

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
	15,96	15,66	16,24	15,63

The increase of 58 in the revised estimate compared with the budget estimate for the current year is due to increase in the area under irrigation.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Expenditure	86,68	86,17	1,17,34	1,03,01

77. Under Rule 24 of the Devolution Rules, the capital sum spent upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds, is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent per annum in the case of outlay incurred up to the end of 1916–17, and at 5·1979 per cent per annum in the case of outlay incurred from 1917–18 to 1920–21. The amount of this interest comes to 32,07 and this sum is included separately under the head "19, Interest" as interest on the advance in respect of irrigation capital expenditure. Since 1921–22 the capital expenditure on irrigation is being met from the loans raised for general purposes, and the amount of interest payable on these loans is also shown separately under the head "19, Interest". The head "14, Interest" is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues, the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "19, Interest".

The budget estimate of 86,17 for 1933–34 was framed as shown below :—

Interest charges at 3·3252 per cent on capital outlay of 7,61,90 on Irrigation major works to end of 1916–17 (except Lloyd Barrage)	25,33
Interest charges at 5·56 per cent on capital outlay of 1,30,83 on Irrigation major works for the years 1917–18 to 1920–21 (except Lloyd Barrage)	7,27
Interest charges at 3·3252 per cent on capital outlay of 1,76,09 on minor works (now brought under "55, Capital Works") to end of 1916–17 (except Lloyd Barrage)	5,85
Interest charges at 5·56 per cent on capital outlay of 4,02,78 on Irrigation works (except Lloyd Barrage) from 1917–18 to 1931–32	22,39
Interest charges at 5·56 per cent on the estimated capital outlay of 15,26 on Irrigation works (except Lloyd Barrage) for 1932–33	98
Interest charges at 5·56 per cent on half of estimated capital outlay of 8,86 on Irrigation works for 1933–34 (except Lloyd Barrage)	25
	62,07
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of customs duty	10
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage Zone ..	24,00
	86,17

78. The revised estimate for 1933–34 and the budget estimate for 1934–35 are framed as follows :—

—	Revised estimate, 1933–34.	Budget estimate, 1934–35.
(1) Interest charges at 3·3252 per cent., on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916–17 (except Lloyd Barrage)	25,33	25,33
(2) Interest charges at 5·61 per cent., on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917–18 to 1920–21 (except Lloyd Barrage)	7,34	7,34
(3) Interest charges at 3·3252 per cent., on capital outlay of 1,76,09 on minor works (now brought under " 55, Capital Works) to end of 1916–17 (except Lloyd Barrage)	5,85	5,85
(4) Interest charges at 5·61 per cent., on capital outlay of 4,18,45 on Irrigation Works (except Lloyd Barrage) from 1917–18 to 1932–33	23,47	23,47
(5) Interest charges at 5·61 per cent., on half of the estimated capital outlay of 8,99 on Irrigation Works (except Lloyd Barrage) for 1933–34	25	..
(6) Interest charges at 5·61 per cent., on the estimated capital outlay of 8,99 on Irrigation Works (except Lloyd Barrage) for 1933–34	..	50
(7) Interest charges at 5·61 per cent., on half of estimated capital outlay of 14,97 on Irrigation Works for 1934–35 (except Lloyd Barrage)	..	42
	62,24	62,91
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from refund of Customs Duty ..	10	10
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from anticipated realisations from sales of land in the Barrage Zone	35,00	40,00
Add—Interest on the capital outlay on the Lloyd Barrage and Canals Construction Project met from additional net revenue from the Barrage Canals during 1932–33 and 1933–34	20,00	..
	1,17,34	1,03,31

The increase of 31,17 in the revised estimate (1,17,34) for 1933–34 as compared with the budget estimate (86,17) for that year, is chiefly due to the utilisation of the additional net revenues from the Barrage Canals during 1932–33 and 1933–34 towards payment of interest charges on the Lloyd Barrage and Canals Construction Project. It is also due to the change in the flat rate of interest from 5·56 to 5·61 per cent and to the expectation of increased receipts from the sales of land in the Barrage Zone. The increase of 16,84 in the budget estimate (1,03,01) for the ensuing year compared with the current year's budget (86,17), is due to (*a*) the expectation of increased receipts from the sales of land in the Barrage Zone, and (*b*) an increase in the capital expenditure on works.

15, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure (Reserved).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Gross expenditure	20,54	23,55	25,28	21,81
Lump sum provision for regrant of lapses ..	..	10	..	20
Deduct—Probable lapses in the budget year..	..	—10	..	—20
Total ..	20,54	23,55	25,28	21,81
Deduct—Amount financed from Famine Relief Fund	—11,63	—11,54	—10,58	—10,61
Net amount charged to ordinary revenues ..	8,91	12,01	14,70	11,20

79. The revised estimate of gross expenditure under this head, compared with the budget estimate for the current year, shows an increase of 1,73, which increase is mainly due to the additional expenditure on (*a*) repairing the damage to the bunds in Sind and tanks in the Deccan and Gujarat caused by floods (1,04), (*b*) carrying out certain emergent works in connection with the bund system in Sind (47) and (*c*) an increase in the provision for pensionary charges due to the higher percentage rate adopted (7).

80. The gross provision of 21,81 for the ensuing year under this head shows a decrease of 1,74 over the current year's budget estimate. This is wholly due to the fact that a sum of 4,08 required next year for original *new* works in connection with the protective bund system in Sind has been made under the head "55" instead of the head "15" under which head these works were hitherto budgeted. After careful consideration Government have decided that the very large expenditure now required to raise the bunds throughout Sind to the higher level considered necessary in view of the record inundation of 1933 should be met from loan funds in future, instead of from revenue as hitherto. The Government of India have been requested to agree to this proposal. The works have been provisionally included in the next year's budget under the head "55" in order that they may be undertaken after the Legislative Council has expressed its approval of them as new items of expenditure. If it is finally decided that the expenditure should be debited to some other head, the position will be regularised next year by means of a supplementary grant. Provision for works in progress and ordinary and special repairs to the bunds has been made under the head "15" as hitherto.

81. Out of the total provision of 21,81 for 1934–35, 10,61 will be financed from the excess balance in the Famine Relief Fund, and the residue (11,20) will be provided from ordinary revenues as shown in the above table. The amount to be met from the Famine Relief Fund has been provided under the head 15 (1)—"Other Revenue Expenditure financed from the Famine Relief Fund".

15, Other Revenue Expenditure financed from ordinary Revenues—A-Irrigation Works—Civil—Expenditure (Reserved).

—	Accounts 1932–33	Budget estimate 1933–34.	Revised estimate 1933–34.	Budget estimate, 1934–35.
Grants for minor irrigation works (including maintenance and repairs)	44	28	83	32
Deduct—Amount financed from the Famine Fund	—34	—24	—31	—28
	10	4	52	4

82. The increase of 55 in the current year's revised estimate over the sanctioned estimate is mainly due to the following additional charges which were not foreseen at the time of framing the budget for the current year :—

Closing the Jhore-Malukshah Creek	48
Levy of pensionary charges on all works under this head, carried out by the Public Works Department on behalf of the Revenue Department during the years 1932–33 and 1933–34	4
Extra expenditure on certain tanks in the Poona and Ahmednagar Districts	3
Total ..	55

83. The next year's estimate of 32 is made up as follows :—

(1) *Maintenance and Repairs*—

Grants for repairs to minor irrigation works in the charge of the Revenue Department—		
The Commissioner, Northern Division ..	3	6
The Commissioner, Central Division ..	3	

(2) *Works*—

Works in progress	20	27
Repairs	7	
Deduct—probable savings		—1
Total ..		32

The increase of 4 in the total provision for the year 1934–35 as compared with the budget estimate for the current year is due to an additional provision of 4 for pensionary charges and for establishment, tools and plant charges of the Public Works Department calculated on a *pro rata* basis instead of at a fixed percentage.

84. The net provision for works after allowing for a probable saving of 1 is 26. Of the provision of 6 for " Maintenance and Repairs," 2 are for precarious districts and 4 for non-precarious districts. The whole of the net provision of 26 for " Works " (which is for precarious districts) and the provision of 2 for precarious districts under " Maintenance and Repairs " will be transferred to the head " 15(1) Other Revenue Expenditure financed from the Famine Fund." Thus the total amount transferred to " 15(1) " will be 28, while the net amount remaining under " 15-A-Civil " will be 4.

15 (1), Other Revenue Expenditure financed from Famine Fund.

Expenditure (Reserved).

	Accounts, 1932-33	Budget estimate, 1933-34	Revised estimate, 1933-34	Budget estimate, 1934-35
15, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works) ..	11,63	11,54	10,58	10,61
Do. do. (Civil) ..	33	24	31	28
Total ..	11,96	11,78	10,89	10,89

85. This head shows the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues", without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under this major head.

XVI and 19, Interest.

Revenue.

—	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Interest on loans and Advances from the Provincial Loans and Advance Account ..	15,84	12,83	13,19	12,86
(2) Interest on arrears of revenue ..	75	35	75	45
(3) Interest on loans to the Presidency Corporations	1,23,82	1,21,45	1,21,45	1,18,71
(4) Miscellaneous	7,69	7,21	7,73	8,24
	1,48,10	1,41,84	1,43,12	1,40,26
Deduct—Refunds	— 41	— 43	— 43	— 43
	1,47,69	1,41,41	1,42,69	1,39,83

Expenditure (Reserved).

—	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Interest on Provincial Loans.				
Interest on Bombay Development Loan ..	71,88	70,49	71,51	70,30
Other Items.				
Interest payable to Provincial Loans Fund (Central Government) on—				
(*a*) Pre-reform advances to the Provincial Loan Account ..	75	75	75	75
(*b*) Advances for Irrigation Capital Expenditure	32,07	32,07	32,07	32,07
(*c*) Other advances	3,00,11	3,10,10	3,01,27	3,01,14
Management of Debt ..	19	19	19	19
	4,05,00	4,13,60	4,05,79	4,04,45
Deduct—Interest transferred to 8, Forest ..	— 1,24	— 1,29	— 1,00	— 1,04
Deduct—Interest transferred to Commercial Departments (14, Interest)	— 86,68	— 86,17	—1,17,34	— 1,03,01
Deduct—Interest portion of equated payments out of revenue provided under "45, Superannuation, etc.," in respect of commuted Value of Pensions	— 2,86	— 3,12	— 2,88	— 3,62
Deduct—Interest transferred to "55, Construction of Irrigation, etc.,"	— 92,67	—1,04,90	— 70,22	— 89,14
Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops) ..	— 15	— 14	— 14	— 13
Net Total ..	2,21,40	2,17,98	2,14,21	2,07,51

Revenue.

86. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, to local

bodies, etc.) including the advances given to the three Presidency Corporations from the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to " XVI-Interest ".

87. *Item* (1).—The increase in the revised estimate of the current year as compared with the budget estimate is due to larger recoveries of interest anticipated from the cultivators. The decrease in the budget estimate of the next year as compared with the revised estimate of the current year is due to anticipated smaller recoveries from Municipalities, District Local Board etc. and on " Miscellaneous Loans and Advances ".

88. *Item* (3).—The decrease in the budget estimate of the next year as compared with the budget and revised estimates of the current year is due to smaller recoveries of interest on account of the reduction in the previous advances outstanding with the three Presidency Corporations.

89. *Item* (4).—The chief item credited to this head is the income-tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan. The increase in the revised estimate for the current year and the budget estimate for the next year as compared with the budget estimate of the current year is due to the credit to this head of the interest on the securities of the Official Assignee and the Insolvent Debtors' Court since taken over by Government.

Expenditure.

90. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan Account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is debited to " 19, Interest on Ordinary Debt ". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " *Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest ".

(2) " *Deduct*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept ".

(3) " *Deduct*—Interest portion of equated payments out of revenue provided under 45, Superannuation Allowances, etc. " in respect of the commuted value of pensions.

(4) " *Deduct*—Interest transferred to 55, Construction of Irrigation, Navigation, etc. " for the amount shown as expenditure under that head.

(5) " *Deduct*—Interest on Government Commercial Undertakings (Dapuri Workshops)."

91. *Interest payable to the Central Government on pre-reform advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 per cent. on the balance of 15,66 outstanding on 1st April 1934.

92. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital Outlay of 7,59,72 up to 1916–17 and 5·1979 per cent. on 1,30,88 from 1917–18 to 1920–21 under Devolution Rule 24.

93. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes and for the requirements of the three Presidency Corporations :—

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*i*) For the three Presidency Corporations ..	80,86	78,78	78,78	76,35
(*ii*) For Government purposes	2,19,25	2,31,32	2,22,49	2,24,79

The details of the figures shown against item (*ii*) for 1933–34 and 1934–35 are as follows :—

—	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*a*) Interest on the outstanding balance of the advance of 2,43,50 of 1921–22 at the rate of 4¾ per cent. ..	11,54	11,54	11,54
(*b*) Interest on the outstanding balance of the advance of 4,04,46 of 1922–23 at the rate of 5½ per cent. ..	21,78	21,78	21,78
(*c*) Interest on the outstanding balance of the advance of 4,36,21 of 1923–24 at the rate of 6 per cent. ..	13,27	13,27	13,27
(*d*) Interest on the outstanding balance of the advance of 4,04,68 of 1924–25 at the rate of 5¾ per cent. ..	22,61	22,61	22,61
(*e*) Interest on the outstanding balance of 4,98,00 of 1925–26 at the rates of 5½ and 5¾ per cent. ..	27,26	27,26	27,26
(*f*) Interest on the outstanding balance of 1,91,98 of 1926–27 at the rates of 5 and 5¼ per cent. ..	9,47	9,47	9,47
(*g*) Interest on the outstanding balance of the advance of 2,50,58 of 1927–28 at 5 and 5¼ per cent. ..	12,44	12,44	12,44
(*h*) Interest on the outstanding balance of the advance of 4,17,34 of 1928–29 at 5 and 5¼ per cent. ..	20,81	20,81	20,81
(*i*) Interest on the outstanding balance of the advance of 3,79,91 of 1929–30 at 5½ and 5¾ per cent. ..	20,88	20,88	20,88
(*j*) Interest on the outstanding balance of the advance of 4,38,26 in 1930–31 at 6¼ and 6½ per cent. ..	27,44	27,44	27,44
(*k*) Interest on the outstanding balance of the advance of 4,63,60 in 1931–32 at 6¼ and 6½ per cent. ..	24,44	24,11	24,11
(*l*) Interest on the outstanding balance of the advance of 2,81,53 in 1932–33 at 5½ and 5¾ per cent. ..	18,56	15,53	15,53
(*m*) Interest on the outstanding balance of the advance of 1,63,12 in 1933–34 at 4½ and 4¾ per cent. ..	82	67	8,26
(*n*) Interest on the advance of 1,63,49 in 1934–35 at 4½ and 4¾ per cent.	..	..	53
Lump *deduction* on account of the reduction in rates of interest allowed by the Government of India as a result of their conversion operations	..	—5,32	—11,14
	2,31,32	2,22,49	2,24,79

Two rates of interest are charged by the Government of India since 1925–26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of 6 per cent. or more, and a rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

The Government of India have, in consequence of their conversion operations, reduced with effect from 1st October 1933 the rates of interest charged by them on the loans advanced from the Provincial Loans Fund during the years 1923–24, 1924–25, 1928–29, 1930–31 and 1931–32 as shown below :—

	From (Old rates)	To (Revised rates)
	Per cent.	Per cent.
On 1923-24 borrowings	6	5¼
On 1924-25 borrowings	5¾	5
On 1928-29 borrowings for productive purposes	5	4¾
Do. for unproductive purposes	5¼	5
On 1930-31 borrowings for productive purposes	6¼	5
Do. for unproductive purposes	6½	5¼
On 1931-32 borrowings for productive purposes	6¼	6
Do. for unproductive purposes	6½	6¼

As the orders of the Government of India were received too late to make detailed calculations of interest charges in respect of each class of loan separately such calculations have been made in respect of borrowings for the Lloyd Barrage Project and lump deductions have been taken into account in respect of borrowings for other purposes. The current year's revised estimates and the next year's budget estimates therefore include deductions of 5,32 and 11,14 respectively which are made up as under :—

	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Lloyd Barrage	3,32	6,64
Other purposes	2,00	4,50
	5,32	11,14

94. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on Forest Capital Outlay which is debited to " 8, Forest " as expenditure.

95. *Deduct—Interest transferred to " 14, Interest ".*—The figures are explained under " 14, Interest on Works for which capital accounts are kept."

96. *Deduct—Interest portion of equated payments out of revenue provided under " 45, Superannuation " in respect of commuted value of pensions.*—See paragraph 289 under " 60-B, Payments of Commuted Value of Pensions."

97. *Deduct—Interest transferred to " 55, Construction of Irrigation, etc."*—In the current year all the interest on the capital outlay of the Lloyd Barrage Scheme, except the interest (10) on the amount which was originally met from refunds of customs duty and interest charges equal to the anticipated realisations (35,00) from the sale of land in the Barrage Zone and the additional net revenue estimated to have been derived from the Barrage Canals in the years 1932-33 and 1933-34 will be borrowed. The interest charges according to the revised estimates of the current year amount to 1,25,32 of which 55,10 have been included in the amount transferred to " 14, Interest " and the balance of 70,22 is shown as transferred to " 55, Construction of Irrigation, etc." Next year, interest charges equal to the anticipated realisations (40,00) from the sale of land in the Barrage Zone will be met from revenue by debit to the major head " 14 " in addition to the interest (10) on the amount which was met from refunds of customs duty. 40,10 has therefore been included in the amount transferred to " 14, Interest " and the balance of 89,14 which is to be met from borrowed funds is shown as transferred to " 55, Construction of Irrigation, etc."

98. *Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops).*—Credit is given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

20, Interest on other Obligations.

	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
Interest on advances from Famine Relief Fund for financing Provincial Loan Account.	2,88	2,58	2,58	2,27
Total ..	2,88	2,58	2,58	2,27

99. *See* paragraph 298.

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved).

—	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
1. Sinking Fund for Bombay Development Loan.	4,95	4,65	4,65	4,34
2. Other appropriations	..	..	11,49	..
Total ..	4,95	4,65	16,14	4,34

100. *Item (1).*—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to " 21, Appropriation for Reduction or Avoidance of Debt " and a corresponding credit is given to " Appropriation for Reduction or Avoidance of Debt " (Receipt Side) under Debt, Deposits and Advances Section. The amount is finally invested along with interest accrued on previous investments by debit to " Sinking Fund Investment Account " (Disbursement Side). The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it from the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head " Loans and Advances by the Provincial Government " and the interest portion under " XVI–Interest ". Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, the following procedure has been adopted in consultation with the Controller of Civil Accounts. An adjustment entry is made whereby the principal repaid by the Bombay Port Trust is debited to the head " Miscellaneous Government Account " under the Debt, Deposit and Advances section with a corresponding credit by deduction under " 21, Appropriation for Reduction or Avoidance of Debt ". Hence 4,74 and 5,05 have been deducted under the latter head in the estimates for the current year and the next year respectively.

101. *Item (2).*—The Advances obtained from the Provincial Loans Fund fall under the following categories : (*i*) Development Department, (*ii*) Lloyd Barrage, (*iii*) Other Irrigation Works, (*iv*) Other Purposes, (*v*) Advances to Local Bodies in Bombay for Development purposes, and (*vi*) Provincial Loans and Advance Account. At present interest only is paid on (*i*) and (*ii*). (*iii*) and (*iv*) are being repaid by equated annual instalments on the basis of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under " 60–B, Payments of commuted value of pensions " and included under (*iv*) are being paid in equated instalments of principal and interest on the basis of 15 years but these instalments appear under the major head " 45 " (*see* paragraph 289 under " 60–B "). The amounts borrowed for expenditure under " 61, Payments to Retrenched Personnel " and included under (*iv*) are being paid in equal instalments of principal on the basis of 5 years together with interest on outstanding amounts and these instalments also appear under the major head " 45 ". As regards items (*v*) and (*vi*), please see paragraphs 304 and 318 under Debt, Deposits and Advances section respectively.

No provision in respect of (*iii*) and (*iv*) was made in the budget estimate for 1933–34. In view of the improvement of the financial position in the current year provision has been made in the revised estimate for payment of the full instalments due to be paid this year. In the budget estimate for 1934–35 provision has been made for payment of the instalments only in respect of the borrowings for payments of commuted value of pensions and payments to retrenched personnel.

22, General Administration.

Expenditure (Reserved).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
A—Heads of Provinces.				
Salary of the Governor	1,08	1,14	1,14	1,14
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and Household of the Governor ..	4,26	5,14	5,05	5,14
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	96	92	92	92
Executive Council	1,61	1,30	1,25	1,28
Total, Heads of Provinces ..	9,24	9,83	9,69	9,81
B—Legislative Bodies.				
Provincial Legislative Council	1,78	1,34	1,66	1,53
Election for Provincial Legislature ..	..	1	1	2
Total, Legislative Bodies ..	1,78	1,35	1,67	1,55
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	14,29	16,69	14,66	14,87
Settlement Commissioner and Director of Land Records	12	..	..	..
Local Fund Audit Establishment	2,29	2,38	2,35	2,34
Total, Secretariat and Headquarters Establishments	16,70	19,07	17,01	17,21
D—Commissioners.				
Commissioner in Sind	2,47	2,60	2,33	2,34
Commissioners	2,89	2,96	3,17	2,94
Total, Commissioners ..	5,36	5,56	5,50	5,28
E—District Administration.				
General Establishments	13,66	13,76	14,59	14,16
Sub-Divisional Establishments	25,80	26,93	25,55	25,84
Other Establishments	1,31,10	1,31,01	1,31,21	1,31,16
Total, District Administration ..	1,70,56	1,71,70	1,71,35	1,71,16
F—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	25	25	25	25
Miscellaneous	1	..	..	..
Total, Miscellaneous ..	26	25	25	25
Exchange	—2	..	..	..
Grand Total ..	2,03,88	2,07,76	2,05,47	2,05,26

Expenditure (Transferred).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Ministers	1,09	1,00	93	98

102. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the budget estimate of the current year is under " Pay of Establishments " and " Contingencies ".

103. *Executive Council.*—The decrease in the revised estimate for the current year and the budget estimate for the next year as compared with the current year's budget estimate is under " Allowances, etc.".

104. *Legislative Bodies.*—The increase in the revised estimate as compared with the budget estimate for the current year is chiefly due to budget provision having been made for the pay of the President of the Legislative Council for five months instead of for the whole year on the assumption that the Council would be dissolved early in the year and higher expenditure on account of travelling allowance. The increase in the next year's budget as compared with the budget estimate for the current year is due to full year's provision having been made for the pay of the President of the Legislative Council.

105. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate is chiefly due to lower expenditure in connection with the Reforms. The decrease in the next year's budget as compared with the budget estimate for the current year is due to (1) smaller provision for expenditure in connection with the Reforms, (2) one of the two posts of Assistant Secretaries in the Revenue Department being held in abeyance from 1st April 1934 and (3) reduction in the menial staff and house-rent allowances. The decrease is however partially counterbalanced by larger expenditure under " Pay of Officers " and " Pay of Establishment " due to (1) leave salary of officers who have expressed a desire to go on leave next year and (2) increments.

106. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the central head " 23, Audit " under which the details will be found.

107. *Commissioners.*—The decrease in the revised as compared with the budget estimate for the current year is due mainly to the saving accruing from the discontinuance of the s.s. " Jhelum " and the flat " Multan ", partly counterbalanced by the non-recovery from the Government of India of the contribution for the supervision work of the Commissioner, N. D., in the Mahi Kantha Agency with effect from 1st April 1933. The smaller provision in the next year's budget is due mainly to (1) less provision being made for travelling and compensatory allowances on account of the reduction in the rates and the discontinuance of the permanent travelling allowance of the Assistant Commissioners and of the touring establishment of the Commissioners and (2) changes in the incumbents of the posts of Assistant Commissioners.

108. *District Administration.*—The decrease in the revised is mainly due to the amalgamation of the Broach and Panch Mahals Districts, abolition of one prant in the Kolaba District, abolition of the Kolaba Treasury, reductions in the menial establishments and reductions in the rates of travelling and compensatory allowances partly counterbalanced by the non-recovery of contributions from the Government of India with effect from 1st April 1933 on account of establishment charges of Collectors and supervision work done by Collectors for certain Indian States owing to the transfer of the control of the States to that Government. The decrease in the next year's budget estimates is also due to the same reasons.

109. *Ministers.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to a post of one Honourable Minister having been kept vacant for some time and less expenditure on account of travelling allowance.

XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Sale proceeds of unclaimed and escheated property	87	50	50	60
Court fees realised in cash	1,31	1,20	1,36	1,20
General fees, fines and forfeitures	14,26	12,62	12,62	13,02
Pleadership Examination fees	26	16	20	20
Miscellaneous Fees and Fines	4,09	4,38	4,50	4,98
Miscellaneous	1,07	55	60	70
Recoveries of overpayments	2	6	2	6
Collection of payments for services rendered ..	23	12	12	12
Total ..	22,11	19,59	19,92	20,88
Deduct—Refunds ..	—1,26	—82	—1,10	—1,10
Total ..	20,85	18,77	18,82	19,78

Expenditure (Reserved).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
High Court	11,84	12,03	12,66	13,60
Law Officers	4,21	4,99	4,57	4,58
Administrator General and Official Trustee ..	35	38	38	38
Coroner's Court	14	13	14	14
Presidency Magistrates' Courts	2,32	2,24	2,26	2,24
Judicial Commissioners	2,56	2,72	2,43	2,61
Civil and Sessions Courts	33,35	34,76	34,95	35,09
Courts of Small Causes	3,86	4,10	4,00	4,07
Criminal Courts	5,53	5,38	5,56	5,51
Pleadership Examination Charges ..	6	6	6	6
Total ..	64,22	66,79	67,01	68,28

Revenue.

110. The increase in the revised estimate for the current year, as compared with the budget estimate, is due to the credit of the fees and commission of the Official Assignee, Bombay, for five months from November 1933. This is partly counterbalanced by larger payments on account of "Refunds".

The next year's estimate includes the receipts for the full year on account of fees and commission of the Official Assignee, Bombay.

Expenditure.

111. The revised estimate as well as the next year's estimate take into account the savings due to the reduction in the rate of compensatory, local and house-rent allowances and the reduction in the number of peons effected in consequence

of the orders issued by Government on the recommendations of the Reorganisation Committee.

112. *High Court.*—The increase in the revised estimate, as compared with the budget estimate, is due to (1) the temporary appointment of the 11th High Court Judge and his staff for the period from 19th June 1933 to 28th February 1934, for which no provision was made in the budget estimate. (The additional Judge was appointed to clear off the arrears of work in the High Court), and (2) the conversion of the office of the Official Assignee, Bombay, into a Government office with effect from the 27th October 1933.

The next year's estimate contains provision for the full year for the office of the Official Assignee, Bombay, and for the continuance of the temporary appointment of the 11th High Court Judge and his establishment.

113. *Law Officers.*—The decrease in the revised estimate of the current year and the budget estimate of the next year is due to the general fall in criminal work in the mofussil and also to the economy observed in sanctioning enhanced remuneration and in engaging special counsel.

114. *Presidency Magistrates' Courts.*—The increase in the revised estimate for the current year, as compared with the budget estimate, is due to the temporary appointment of an Additional Presidency Magistrate and his staff for the period from the 1st March to 9th April 1933 (inclusive) and again from the 6th October 1933 to 23rd March 1934. The appointment of the additional Presidency Magistrate which terminated in April 1933 was made in 1932 for the trial of Bombay Riot Cases and it has been created again from October 1933 in order to relieve the congestion of work in the Presidency Magistrates' Courts.

115. *Judicial Commissioners.*—The decrease in the revised estimate for the current year, as compared with the budget estimate, is due to (1) the changes in the personnel of the Judicial Commissioner and one of the Additional Judicial Commissioners of Sind having proceeded on leave out of India, and (2) less expenditure under "Rents, Rates and Taxes" due to the non-settlement of the question of house tax for the new court buildings at Karachi.

The next year's estimate provides for keeping unfilled one leave vacancy of Additional Judicial Commissioner of Sind for a period not exceeding six months in accordance with the decision of Government on the recommendations of the Reorganisation Committee.

116. *Civil and Sessions Courts.*—The increase in the revised estimate, as compared with the budget estimate, is due to (1) a large expenditure under "Travelling Allowance" due to transfers of District Judges and Assistant Judges and the inspection of Sub-Courts, and (2) heavy expenditure on contingencies, such as "diet and road money to witnesses" owing to increase in the number of sessions cases and "service postage and telegrams" due to increased rates of postal charges. This increase is partly counterbalanced by savings on account of the abolition of the linked courts of Sangola and Malsiras and the transfer of their work to Pandharpur and the amalgamation of some posts of Nazirs of District Courts with Nazirs of First Class Sub-Courts.

The next year's estimate takes into account the full effect of the retrenchments effected during the current year, including the reduction in the menial establishment under the District Judges. It also includes the provision on account of the contribution under the Town Planning Scheme, Sholapur No. 1.

117. *Courts of Small Causes.*—The decrease in the revised estimate for the current year, as compared with the budget estimate, is due to (1) changes in the personnel of two judges of Mofussil Small Causes Courts, (2) no appointment having been made in the leave arrangement of one judge of the Court of Small Causes, Bombay, and (3) savings in the establishment charges due to the retirement of senior clerks and keeping leave vacancies unfilled.

118. *Criminal Courts.*—The increase in the revised estimate, as compared with the budget estimate, is due to (1) the creation of a new permanent appointment of Resident Magistrate at Godhra, and the creation of two temporary appointments of Special Magistrates and their establishments in the Sholapur and the East Khandesh Districts for the trial of cases of defalcation of Government funds and of frauds in relation to companies, and (2) heavy expenditure for diet and road money to witnesses due to increase in the number of criminal cases.

XVIII and 25, Jails and Convict Settlements.

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Jails	1,37	1,12	1,25	1,13
Jail manufactures	2,67	2,33	2,44	2,23
Recoveries of overpayments	3	4	3	4
Collection of payments for services rendered ..	1	1	1	1
	4,08	3,50	3,73	3,41
Deduct—Refunds ..	— 1	— 1	— 1	— 1
Total ..	4,07	3,49	3,72	3,40

Expenditure (Reserved).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Jails	23,95	20,57	21,54	19,79
Jail Manufactures	1,43	1,47	1,39	1,15
Total ..	25,38	22,04	22,93	20,94

Revenue.

119. *Jails.*—The increase of 13 in the revised estimate over the current year's estimate is due to the increase in the number of convicts supplied to the Yeravda Prison Press, the Public Works Department and the Municipality at Hyderabad over the figure anticipated, and also to the inclusion of the receipts from the Visapur Temporary Prison which were not included in the original estimate.

120. *Jail Manufactures.*—The increase of 11 in the revised estimate over the current year's estimate is due to the inclusion of receipts of the Visapur Temporary Prison which were not taken into account in the original estimate.

The decrease of 10 in next year's estimate below the current year's estimate is due to the anticipation of a smaller demand for jail-made articles.

Expenditure.

121. The original estimate sanctioned for the current year under this major head was 22,04. In consequence of the continuance of the Visapur Temporary Prison which was opened on the revival of the Civil Disobedience movement, a supplementary demand of 1,40 was granted by the Legislative Council for the purpose. The total estimate under this head for the current year thus stands at 23,44.

122. *Jails.*—The increase in the revised estimate over the current year's estimate is mainly due to the provision for the Visapur Temporary Prison as explained above.

The decrease in next year's estimate below the current year's provision is mainly due to a smaller provision made for dietary charges on account of the fall in prices of foodstuffs and for other contingent expenditure.

123. *Jail Manufactures.*—The decrease in the revised and the next year's estimates below the current year's estimate is due to a smaller anticipated expenditure on jail manufactures for the same reason as that mentioned under the head " Revenue " above.

XIX and 26, Police.

Revenue.

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Presidency Police	3,20	3,30	3,17	3,24
Cash receipts under the Arms Act ..	60	48	65	54
Fees, fines and forfeitures	61	53	43	48
Miscellaneous	22	22	22	40
Police supplied to public departments, private companies and persons	49	58	45	84
Recoveries of overpayments	11	18	11	10
Contribution for Railway Police	1,79	1,74	1,74	1,74
Collection of payments for services rendered ..	24	10	23	5
Total ..	7,26	7,13	7,00	7,39
Deduct—Refunds ..	— 1	— 1	— 20	— 1
Total ..	7,25	7,12	6,80	7,38

Expenditure (Reserved).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Presidency Police	36,67	35,90	35,75	36,45
Superintendence	2,47	2,41	2,38	2,46
District Executive Force	1,15,74	1,16,42	1,16,75	1,16,44
Police Training School	1,35	1,34	1,37	1,39
Village Police	60	64	58	62
Special Police	15	17	8	4
Railway Police	10,27	10,49	10,41	10,45
Criminal Investigation Department ..	6,33	6,60	6,64	6,62
High Commissioner—Stores	..	10	9	3
Exchange	— 1	..	..	..
Special Emergency Expenditure	4,45	4,94	3,00	1,51
Total ..	1,78,02	1,79,01	1,77,05	1,76,02

Revenue.

124. The decrease in the revised estimate for 1933–34 as compared with the budget for the same year is under the minor heads "Presidency Police," "Fees, fines and forfeitures," "Police supplied to public departments, private companies and persons" and "Recoveries of overpayments," which is however partially counterbalanced by increase under the minor heads "Cash receipts under the Arms Act," "Collection of payments for services rendered" and "Refunds". The decrease under "Presidency Police" is chiefly due to less receipts under cattle pounds owing to fewer cattle being found straying in view of the more rigorous penal measures now employed. The increase under "Collection of payments for services rendered" is mainly due to the anticipated recoveries from the Nasik and Trimbak Municipalities on account of additional police entertained for the Sinhast

Fair in the Nasik District. The increase under "Refunds" is due to the cash payment to the local bodies concerned in the year 1933–34 of the balance of fees realised under the Public Conveyance Act in the year 1932–33, which was not paid in that year, but was credited to the head "XIX–Police". The increase in the budget for 1934–35 as compared with the budget for 1933–34 is mainly under the minor heads "Cash receipts under the Arms Act", "Miscellaneous" and "Police supplied to public departments, private companies and persons," which is partially counterbalanced by the decrease under the minor heads "Presidency Police," "Fees, fines and forfeitures," "Recoveries of overpayments" and "Collection of payments for services rendered". The increase under "Miscellaneous" is chiefly due to the credit which will be afforded by the Army Department in respect of the surplus 683 rifles to be surrendered to that Department in accordance with the scheme for the alteration in the strength and composition of Rifle Squads and replacement of ·303 rifles by ·410 muskets in many districts, which has been included in the list of new items for 1934–35 under the head "26, Police". The increase under "Police supplied to public departments, private companies and persons" is mainly due to the anticipated recoveries of the cost of additional police employed in certain villages in the Kanara District from 1st March 1933.

125. The receipts realized from the working of the Public Conveyance Act were till the end of 1931–32 credited to the Public Conveyance Funds and after deduction of the expenditure incurred by Government the balances were paid to the local bodies concerned. These transactions did not appear in the ordinary accounts. Government decided to abolish Public Conveyance Funds and to record these transactions in the main Government accounts with effect from 1932–33. The receipts were accordingly shown under the minor head "Fees, fines and forfeitures" and the expenditure incurred by Government, as also the balance payable to the local bodies, were shown as deduct entries. These deduct entries balanced the receipts so that the transactions did not affect the totals. As it has now been decided to record these transactions under "Civil Deposits" with effect from 1934–35 they have been omitted from this head.

Expenditure.

126. *Presidency Police.*—The decrease in the revised estimate for 1933–34 as compared with the budget for the same year is mainly due to less expenditure under (1) "Allowances, Honoraria, etc." under "City Police" owing to officers on leave not drawing conveyance allowance and to reduction in the rates of daily allowances, (2) "Contingencies" under "City Police" owing to strict economy in the supply of water to the police buildings and in the expenditure for the upkeep of motor vehicles of the Bombay City Police, and (3) "Contingencies" under "Cattle Pounds" in Bombay City owing to fewer cattle being impounded. The increase in the budget estimate for 1934–35 as compared with the budget estimate for 1933-34 is mainly due to new provision made for the increase in the strength of police force in Bombay City.

127. *Superintendence.*—The decrease in the revised estimate for 1933–34 as compared with the budget for the same year is mainly due to less expenditure under (1) "Pay of Officers" owing to changes in personnel, and (2) "Allowances, Honoraria, etc." owing to reduction in the rates of daily allowances. This decrease is partially counterbalanced by the non-recovery of the major portion of the contribution from the Central Government for police supervision on the Mahi Kantha Agency Police owing to the transfer of that Agency to the direct control of the Government of India with effect from 1st April 1933. The increase in the budget estimate for 1934–35 as compared with the budget estimate for 1933–34 is chiefly due to non-deduction of the contribution from the Central Government for police supervision on the Mahi Kantha Agency Police owing to the transfer of that Agency to the direct control of the Government of India with effect from 1st April 1933.

128. *District Executive Force.*—The increase in the revised estimate for 1933–34 as compared with the budget for the same year is mainly due to (1) the non-recovery of the major portion of the contribution from the Central Government for one-fourth share of the cost of the Panch Mahals and Rewa Kantha Combined Police owing to the transfer of the Rewa Kantha Police to the Government of India and

(2) the extra expenditure incurred on account of the entertainment of additional police in certain villages in the Kanara District. This increase is partially counterbalanced by less expenditure on account of (1) the reduction in the Mounted Police force of the Panch Mahals District as a result of the recommendation of the Reorganization Committee, (2) the reduction in the police force of the Panch Mahals District owing to the transfer of the Rewa Kantha Agency Police force to the Government of India and (3) the reduction in the rates of compensatory allowance, house-rent allowance, conveyance allowance and daily allowance as a result of the recommendations of the Reorganization Committee.

129. *Police Training School.*—The increase in the revised estimate for 1933–34 as compared with the budget for the same year is chiefly due to the increased expenditure under "Pay of Officers" owing to the change in the personnel. The increase in the budget estimate for 1934–35 as compared with the budget estimate for 1933–34 is mainly due to the increase in the number of Assistant Superintendents of Police under training in the Police Training School.

130. *Special Police.*—The decrease in the current year's revised and next year's budget estimates as compared with the budget estimates for the current year is due to the transfer of the Dangs Police force to the Government of India with effect from 1st April 1933.

131. *Railway Police.*—The decrease in the revised estimate for 1933–34 as compared with the budget for the same year is mainly due to less expenditure under "Allowances, Honoraria, etc." owing to the reduction in the rates of daily allowances and of permanent travelling allowance of Sub-Inspectors of Railway Police as a result of the recommendations of the Reorganization Committee. The decrease in the budget estimate for 1934–35 as compared with the budget estimate for 1933–34 is mainly due to smaller provisions under "Allowances, Honoraria, etc." for the reasons specified above.

132. *High Commissioner—Stores.*—The budget provides for the charges expected on account of freight and value of rain capes ordered from England for the Bombay City Police force as they cannot be obtained in India.

133. *Special Emergency Expenditure.*—The decrease in the current year's revised and next year's budget estimates as compared with the budget estimates for the current year is due to the entertainment of fewer police in connection with the civil disobedience movement in the Presidency proper and the absence of provision for the police force in connection with that movement in Bombay City in the budget estimates for 1934–35.

27, Ports and Pilotage—Provincial (Reserved).

Expenditure.

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Ports Establishments	6	7	6	7

134. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be central subjects, are provincial subjects. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as provincial, while those for ocean-going vessels are treated as central. Accordingly, expenditure in connection with the Ship Survey Departments, Bombay and Karachi, is treated as partly central and partly provincial. In the case of the Ship Survey Department, Bombay, the expenditure is treated as 93 per cent. Central and 7 per cent. Provincial. In the case of the Ship Survey Department, Karachi, a contribution of Rs. 1,450 per annum has been fixed for five years from 1931-32.

30, Scientific Departments (Transferred).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Donations to Scientific Societies and Institutes	4	4	4	4
(2) Museums	84	87	86	88
Total ..	88	91	90	92

135. *Museums and Scientific Societies.*—The decrease of 1 in the current year's revised estimate is due to a reduction of Rs. 1,250 in the grants to the Prince of Wales Museum and the Natural History Section on account of the application of the 5 per cent. emergency cut. The excess of 1 for next year over the current year's budget estimate is due to a slight increase in the provision for the Satara Museum and to rounding.

XXI and 31, Education (Transferred).

Revenue.

—	Accounts, 1932–33.	Budget Estimate, 1933–34.	Revised Estimate, 1933–34.	Budget Estimate, 1934–35.
A—University	5,83	5,84	6,16	5,88
B—Secondary	4,40	4,27	4,34	4,30
C—Primary	1	..	4	..
D—Special	27	33	41	41
E—General	5,31	4,29	7,55	5,59
Total ..	15,82	14,73	18,50	16,18
Refunds ..	..	—2	—2	—2
Grand Total ..	15,82	14,71	18,48	16,16

136. *A—University.*—The increase in the revised estimates for the current year is mainly due to (*i*) the increase in receipts from fees on account of the increased number of students in Government arts colleges and (*ii*) the increased rates of fees at the College of Engineering, Poona, and the Sydenham College of Commerce together with the increased number of students at the latter college, partly counterbalanced by the loss of receipts owing to the partial closure of the Deccan College and the decrease in the number of students at the Government Law College, Bombay. The receipts during the next year are necessarily less than those in the revised estimates for the current year owing to the complete closure of the Deccan College from March 1934.

137. *D—Special.*—The increase under this head in the revised estimates for the current year and the budget for the next year is due to increased rates of fees at the Sir J. J. School of Art.

138. *E—General.*—The large increase under this head is due to the unexpected receipts (95) on account of the sale of stock of the Vernacular Reading series to the new contractors for the publication of those series and the larger recoveries (3,48) of overpayments in provisional grants sanctioned to local bodies for primary education than those previously estimated (viz. 1,25). Owing to retrenchment in expenditure subsequently made by those bodies on account of financial stringency, the grants finally made to them were considerably less than the amounts provisionally paid to them. Hence large amounts on account of excess payments were recovered from the local bodies concerned. The estimated increase in the budget for 1934–35 over the current year's budget is due to the same reason.

Expenditure.

—	Accounts, 1932–33.	Budget Estimate, 1933–34.	Revised Estimate, 1933–34.	Budget Estimate, 1934–35.
A—University	16,16	16,70	16,25	16,72
B—Secondary	21,95	21,66	21,79	21,64
C—Primary	1,09,17	1,16,30	1,14,94	1,16,18
D—Special	6,58	6,69	6,62	6,54
E—General	13,54	13,02	14,11	12,95
Exchange	..	..	..	..
Total ..	1,67,40	1,74,37	1,73,71	1,74,03

139. *A—University.*—The decrease in the revised estimates as compared with the budget estimates for the current year is chiefly due to (1) savings on account of the leave granted to two I.E.S. officers and death of one I.E.S. officer, (2) reduced rates of compensatory allowance and stoppage of house rent allowance and (3) partial reduction of the staff of the Deccan College on account of the closure of some of its classes preparatory to its complete closure from next year. The total net decrease was, however, partly counterbalanced by an increase in expenditure to the extent of 11 on account of additional apparatus, rent of hostels, customs duty and pay of menials at the Royal Institute of Science.

140. *B—Secondary.*—The increase in the revised estimates as compared with the budget estimates for the current year is mainly due to the payment of a special grant to the Sind Madressah-tul-Islam, Karachi, and building grants to certain schools for which no provision was made in the budget.

141. *C—Primary.*—The decrease in the revised estimates as compared with the budget estimates for the current year is due to the non-payment of the grant to the Ahmedabad Municipality for primary education. The estimates for 1934–35 have been based on the probable requirements after taking into account (*a*) the normal rise in the current expenditure and (*b*) the provision for underpayments in grants to some local bodies in previous years.

142. *D—Special.*—The decrease in the revised estimates as compared with the budget for the current year is accounted for by (*i*) the abolition of Poona house rent allowance to the staff at the vernacular training institutions at Poona, (*ii*) appointment of new men on reduced rates of pay in vacancies in the sanctioned establishments in certain institutions and (*iii*) abolition of two posts of Visiting Lecturers in Modelling in the Sir J. J. School of Art, Bombay.

The decrease in the next year's estimate over the current year's budget is chiefly due to the reduction in the provision for direct grants to Non-Government Special schools on account of the transfer of the provision (9) for grants to the Depressed Classes Hostels to the head " 37—Miscellaneous—Transferred—Backward Class Officer " who will now make grants to these hostels.

143. *E—General.*—The revised estimates for the current year and the estimates for the next year under the various minor heads under this head compare as follows with the budget estimates for the current year :—

	Budget Estimate, 1933–34.	Revised Estimate, 1933–34.	Budget Estimate, 1934–35.
(*a*) Direction	1,57	1,57	1,62
(*b*) Inspection	5,26	5,25	5,12
(*c*) Scholarships	5,02	5,02	4,87
(*d*) Miscellaneous	1,17	2,27	1,34

Revised Estimates, 1933–34.—The increase in the revised estimates under " Miscellaneous " as compared with the budget estimates for the current year is mainly due to (*i*) the payment to be made to the old contractors for taking over from them the stocks of the Departmental Vernacular Readers on the termination of the contracts, (*ii*) the increased expenditure in connection with the several examinations conducted by the Department on account of increased number of examinees, (*iii*) increased grant to the Girl Guides Association to cover the rent for the accommodation allotted to that body in the Development Department building in the Old Customs House and (*iv*) the expenditure in connection with the Maharashtra University Conference held at Poona in July 1933.

Budget Estimates, 1934–35.—The decrease in the estimates for the next year under " Inspection " is due to reduced provisions on account of travelling and house rent allowances. The decrease under " Scholarships " is due to (*i*) the reduction in the value of certain scholarships and (*ii*) the transfer of the provision for special scholarships for the depressed class boys in secondary schools to the head " 37—Miscellaneous—Transferred " as the Backward Class Officer will now grant those scholarships. The increase under " Miscellaneous " as compared with the budget estimates of the current year is mainly accounted for by (*a*) the larger provision for examination charges necessitated by the increased number of examinees and (*b*) the increased grant to the Girl Guides Association.

31, Education (Reserved).

Expenditure.

	Accounts, 1932–33.	Budget Estimate, 1933–34.	Revised Estimate, 1933–34.	Budget Estimate, 1934–35.
Secondary	4,52	4,57	4,57	4,54
Special	1,24	1,39	1,27	1,32
General	42	41	39	43
Total ..	6,18	6,37	6,23	6,29

Revised Estimates, 1933-34.

144. *Special.*—The decrease of 12 is due to change in the staff of the Reformatory School at Yeravda, and to cheaper rates of food stuffs and mainly to the lower rates of maintenance charges at the David Sassoon Industrial and Reformatory Institution, Matunga.

145. *General.*—The decrease of 2 is due to the Inspector of European Schools being on leave for four months and his duties being performed by another officer in addition to his own duties.

Budget Estimates, 1934-35.

146. *Special.*—The decrease is chiefly due to the anticipated cheaper rates of food stuffs required for the reformatories.

147. *General.*—The increase of 2 is mainly due to increments in the pay of the Inspector of European Schools and his staff, and larger provision for travelling allowance for the Inspector, as extensive touring is considered essential for the efficient performance of his duties.

XXII and 32, Medical (Transferred).

Receipts.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Medical Schools and College Fees	1,82	1,93	2,10	2,05
Hospital Receipts	2,45	3,09	2,55	2,60
Mental Hospital Receipts	1,67	1,61	1,71	1,67
Contributions	7,79	8,01	8,01	7,92
Sale of Medicines	1	..	2	0·5
Income from Endowments	20	22	22	22
Miscellaneous	27	17	20	17·5
Recoveries of overpayments	14	30	35	30
Collection of payments for services rendered ..	13	1	12	10
Total ..	14,48	15,34	15,28	15,04
Deduct—Refunds ..	—6	—12	—6	—10
Total ..	14,42	15,22	15,22	14,94

Expenditure (Transferred).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Medical Establishment	5,18	5,95	5,31	5,06
Hospitals and Dispensaries	27,47	28,57	27,46	27,85
Grants for Medical Purposes	3,04	3,20	3,01	3,14
Medical Colleges and Schools	4,59	4,60	4,48	4,58
Mental Hospitals	4,97	5,08	5,01	5,10
Chemical Examiners	55	57	57	60
Expenditure in England (Stores)	..	9	7	11
Loss or Gain by Exchange	..	..	..	..
Total ..	45,80	48,06	45,91	46,44

Receipts.

148. *Medical Schools and College Fees.*—The increases in the revised estimate and the budget estimate for the next year as compared with the sanctioned estimate are due to the increase in the fees payable by non-Presidency students sanctioned from the current college year.

149. *Hospital Receipts.*—Both the revised estimate for the current year and the budget estimate for the next year are less than the sanctioned estimate mainly because the receipts from the 1 anna and 2 anna fees levied on all out-door and in-door patients respectively, who are not indigent, have fallen far short of the anticipated amounts.

150. *Mental Hospital Receipts.*—The increases in the revised estimate for the current year and the budget estimate for the next year are due to the abrogation by this Government of the reciprocal arrangement into which they had entered with other local Governments regarding maintenance of insanes. Under this arrangement, the Government of Bombay could not in the past recover from other

local Governments who were parties to it, the cost of maintaining insanes from other provinces, in Mental Hospitals in this Presidency.

151. *Contributions.*—The decrease in the next year's budget estimate as compared with the current year's is due to reductions in the amounts of contributions paid by certain local bodies.

152. *Miscellaneous.*—The higher revised estimate for the current year is based on the progress of actuals.

153. *Recoveries of overpayments.*—The increase in the revised estimate for the current year is due to the same reason as that given in the preceding paragraph.

154. *Collection of payments for services rendered.*—The higher revised estimate for the current year is based on the progress of actuals. The budget estimate for 1934–35 is based upon past receipts.

Expenditure (Transferred).

155. *Medical Establishments.*—The decrease in the revised estimate for the current year as compared with the sanctioned estimate is due to—

(*i*) the retirement of a Senior I.M.S. Officer during the current year,

(*ii*) the drawing of overseas pay by an I.M.S. Officer in England instead of in India,

(*iii*) the non-utilization of the provision made for one additional European I.M.S. Officer,

(*iv*) the non-filling of a number of vacancies in the S.M.S. cadre,

(*v*) the abolition of allowances granted to S.M.S. Officers for loss of private practice, and

(*vi*) the appointment of new entrants on the minima of the scales of their pay with 12½ per cent. cut.

The budget estimate for 1934–35 is less than the sanctioned estimate for the current year for the same reasons generally as those given above. The total provision under this head for next year is slightly less than the revised estimate of the current year for the following reasons :—

(*i*) Three posts which were until the current year reserved for I.M.S. officers will be held by B.M.S. officers in future.

(*ii*) The provision under the head "Reserve Medical Subordinates" has been substantially reduced in the light of past actuals.

(*iii*) Less provision has been made under the head "House-rent and other allowances" as a result of the orders passed by Government on the recommendations of the Reorganization Committee.

(*iv*) Less provision has been made for leave salary in the light of past actuals.

156. *Hospitals and Dispensaries.*—The decrease under this head as compared with the sanctioned estimate for the current year is mainly due to a reduction in the provisions for contingencies of some of the hospitals in the city of Bombay especially the St. George's Hospital. The reduction has been possible as a result of the careful examination of the accounts of the hospitals made by the Lay Secretary for Hospital Administration.

32, Medical (Reserved).

Expenditure

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Medical establishment	..	..	..	1
Grants for medical purposes	5	5	5	5
Total ..	5	5	5	6

157. *Medical Establishment.*—The provision for the next year is on account of travelling allowance of the representative of the registered medical graduates on the Indian Medical Council.

158. *Grants for medical purposes.*—The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health (Provincial).

Revenue.

—	Accounts, 1932–33	Budget estimate, 1933–34	Revised estimate, 1933–34	Budget estimate, 1934–35
(1) Sale proceeds of sera and vaccines, etc. ..	4,47	3,80	5,00	3,85
(2) Contributions	1,71	2,09	1,71	1,81
(3) Miscellaneous	12,66	12,04	12,30	12,22
(4) Recoveries of overpayments	13	17	32	17
(5) Collection of payments for services rendered.	5	4	6	5
	19,02	18,14	19,39	18,10
Deduct—Refunds ..	—1	—5	—1	—2
Total ..	19,01	18,09	19,38	18,08

Expenditure (Transferred).

—	Accounts, 1932–33	Budget estimate, 1933–34	Revised estimate, 1933–34	Budget estimate, 1934–35
(1) Public Health Establishment	8,24	9,26	9,15	9,41
(2) Grants for public health purposes ..	3,99	3,92	3,51	2,79
(3) Expenses in connection with epidemic diseases	1,28	1,80	1,65	1,52
(4) Bacteriological Laboratories	3,45	3,11	2,99	2,82
(5) Pasteur Institutes	40	36	36	39
(6) Works	6,46	7,07	7,65	8,99
(7) Exchange	..	..	..	..
(8) Expenditure in England—Stores ..	..	..	..	..
Total ..	23,82	25,52	25,31	25,92

Revenue.

159. The sale proceeds of quinine, vaccines, etc., and contributions for public health purposes and receipts from water works are credited to this head.

160. *Sale proceeds of Sera and Vaccines.*—Owing to the prevalence of plague in Poona and other places during the current year, the sale of plague vaccine has greatly increased. This accounts for the substantial increase in the revised estimate as compared with the budget estimate for the current year. The next year's estimate is, however, based on the average receipts of the previous years.

161. *Contributions.*—The decrease in the revised estimate as compared with the budget estimate for the current year, is partly due to the actual receipts being less than anticipated, and partly to the fact that contributions from the Karachi Port Trust towards the plague establishment at Karachi, will not now be credited to the Bombay Government, since the establishment which is maintained for Port Health purposes, has been taken over by the Government of India.

162. *Miscellaneous.*—The increase in the current year's revised estimate and the next year's budget estimate is mainly due to higher receipts anticipated from the sale of water.

163. *Recoveries of overpayments.*—The increase of 15 in the revised estimate over the current year's budget estimate is due to the credit of 17 on account of the unspent balance of the grant-in-aid sanctioned for the work of " providing sewers in the bye-lanes at Kapadwanj " on closure of the works account.

Expenditure (Transferred).

164. *Public Health Establishment.*—The decrease in the revised estimate over the budget estimate of the current year is due to the following reasons :—

(*i*) Reorganization of the Public Health Branch coupled with the abolition of the post of the Superintending Engineer, Public Health, and his establishment.

(*ii*) Savings in the Public Health establishment due to—

(*a*) the post of the Director of Public Health having been kept vacant ;

(*b*) appointment of junior clerks and inspectors in vacancies ; and

(*c*) less requirements under house-rent, travelling and other allowances ;

(*iii*) Savings due to the Consulting Surveyor's leave out of India, counterbalanced by debit of charges (1,31) for Public Works establishment calculated *pro rata* by the Public Works Department in view of the fact that works will now be executed through the agency of the Public Works Department ; and additional requirements of 4 for the special pay to the officer holding charge of the post of the Director and 1 under contingencies.

The increase in the next year's estimate is due to debit of charges (1,23) on Public Works Establishments and to annual increments of establishments, partially counterbalanced by (*i*) appointment of one junior officer in place of a senior officer in the Public Health Department and (*ii*) reduction in the rates of travelling allowance and pony allowance as a result of the orders passed on the recommendations of the Reorganization Committee.

165. *Grants for Public Health Purposes.*—The main items of expenditure recorded under this head are :—

(*a*) Grants for special expenditure in connection with Public Health.

(*b*) Grants-in-aid to local bodies in connection with employment of Health officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town planning schemes.

(*e*) Grants for Village Water Supply.

Item (*a*).—In the ensuing year's estimate no provision has been made against 26 provided in the current year for the Poona Drainage Scheme, 1st section, as the work is expected to be completed in the course of the current year. Also a provision of only 7 has been made for grants-in-aid for establishment, tools and plant charges in the case of works financed entirely by local bodies as against 91 made in the current year's budget owing to the orders regarding the recovery of a fixed charge of 15 per cent. for all public health works.

Item (*b*).—Government have undertaken to pay to local bodies, subject to certain conditions, grants equal to two-thirds of the pay of health officers of municipalities and district local boards half the pay of sanitary inspectors. A provision of 1,15 has been made on this account for the next year as against 1,17 in the current year.

Item (*c*).—With a view to improving the sanitary conditions of villages. Government have laid down that for every three rupees of the local board and private contributions taken together, Government will contribute one rupee. The provision for the next year for this grant is based on past actuals.

Item (*d*).—In the current year a provision of 1 was made in connection with the Sholapur Development Scheme. The provision made for the next year is Rs. 450 only.

Item (*e*).—The current year's grant of Rs. 1 lakh has been repeated for the next year.

166. *Expenses in connection with epidemic diseases.*—The items of expenditure under this head are :—

Expenses in connection with—

(1) Plague at Karachi,

(2) Malaria,

(3) Infectious Diseases Hospital, Poona,

(4) Free distribution and sale of quinine at cheap rates,

(5) Measures against plague, cholera, etc.,

(6) Medical aid during Sinhast Fair.

The decrease in the revised estimates as compared with the budget estimate for the current year is due to—

(*i*) expenditure on item (1) being now borne by the Government of India ; and

(*ii*) the actual expenditure on other items being less than anticipated.

The decrease in the next year's budget estimate over the current year's budget as well as revised estimate is due to—

(*i*) omission of provision on account of item (6) above,

(*ii*) entertainment of establishment on lower pay at the Infectious Diseases Hospital, Poona, and less provision for contingent expenditure of the Hospital on the basis of past actuals, and

(*iii*) smaller provision for the next year on items (2) and (5) above on the basis of past actuals.

167. *Bacteriological Laboratories.*—The decrease in the current year's revised estimate and the next year's budget estimate is due to the abolition of the Pharmacological section of the Haffkine Institute.

168. *Works.*—The increase of 58 in the revised estimate over the current year's budget estimate is due to the anticipated expenditure during the current year on laying water main along First Road in Shahar (Andheri Sector) and to additional funds required for purchase of water from the Bombay Municipality. The increase of 1,92 in the next year's estimate is due to—

(*i*) increased provision of 96 for repairs made for the Salsette and Ambernath Water Supply Schemes,

(*ii*) increased provision for repairs to other works, and

(*iii*) provision of 56 for installation of a new crude oil engine driven pumping set at the Pandharpur Water Works.

XXIV and 34, Agriculture.

Revenue.

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Agricultural receipts	2,48	2,01	2,23	2,37
(2) Veterinary receipts	17	14	14	12
(3) Co-operative Credit	1,45	1,70	1,53	1,55
(4) Recoveries of overpayment	1	2	1	2
(5) Collection of payments for services rendered	5	10	50	60
	4,16	3,97	4,41	4,66
Deduct—Refunds ..	—2	—1	—1	—1
Total ..	4,14	3,96	4,40	4,65

Expenditure (Transferred).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Agriculture	15,36	15,33	15,30	15,17
(2) Veterinary charges..	4,53	4,43	4,36	4,30
(3) Co-operative Credit	5,36	6,00	6,01	6,33
(4) Works	12	8	12	..
Total ..	25,37	25,84	25,79	25,80

Revenue.

169. *Agricultural Receipts.*—The Agricultural College and school fees and the proceeds of farm produce and cotton seed and implements sold by the Agricultural Department are credited to this head. The current year's revised estimate shows an increase of 22 as compared with the sanctioned estimate. The increase is due mainly to better demand for the produce of the Agricultural College Dairy and Farm, and the Central Poultry Station, to the enhancement of the college fee and to the hire of boring machines. The increase is partially counterbalanced by the absence of receipts from the Willingdon Cattle Farm and the Jacobabad Wheat Farm owing to the closure of these farms.

The next year's estimate is based on the current year's revised estimate and provides for larger receipts from the Sind Farms.

170. *Veterinary Receipts.*—The current year's sanctioned estimate of 14 includes 11 on account of Veterinary College fees and 3 on account of other receipts. The decrease of 2 in the next year's estimate as compared with that of the current year is mainly due to a fall in the number of students at the Bombay Veterinary College.

171. *Co-operative Credit.*—The current year's sanctioned estimate of 1,70 includes 17 on account of the recovery of the cost of Special Recovery Officers whose entertainment was first sanctioned up to 31st July 1933. These officers will continue to work throughout the year and the recoveries on their account are

now estimated at 46 which have been classified under the minor head " Collection of payments for services rendered ". The revised estimate under " Co-operative Credit " has therefore been taken at 1,53. The increase of 2 in the next year's estimate as compared with the current year's revised estimate is due to larger receipts from audit fees.

172. *Collection of payments for services rendered.*—The current year's revised estimate has been taken at 50 which is inclusive of 46 on account of the recovery of the cost of Special Recovery Officers. The next year's estimate of 60 includes 55 for this purpose.

Expenditure (Transferred).

173. *Agriculture.*—The decrease of 3 in the current year's revised as compared with the budget estimate is mainly due to the absence of an officer on leave out of India, partially counterbalanced by larger expenditure under " Pay of establishment ". The decrease of 13 in the next year's estimate as compared with the current year's revised estimate is due to smaller provision for contingencies, and for house-rent and compensatory allowances as a result of the action taken on the Reorganization Committee's Report.

174. *Veterinary Charges.*—The decrease of 7 in the current year's revised estimate as compared with the budget estimate is mainly due to smaller expenditure on the purchase of sera and vaccines. The decrease of 13 in the next year's estimate as compared with the current year's budget estimate is due to smaller provision for house-rent and compensatory allowances and for scholarships, and by the absence of provision under " Cost of passages ".

175. *Co-operative Credit.*—The increase of 33 in the next year's estimate as compared with the current year's budget estimate is mainly due to the provision for Special Recovery Officers being made for the full year.

176. *Works.*—The increase of 4 in the current year's revised as compared with the budget estimate is due to larger expenditure on the construction of buildings in connection with the six farms scheme.

XXV and 35, Industries.

Revenue.

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Industries	7	11½	8	7
Fisheries	1	½	1	3
Total ..	8	12	9	10

Expenditure (Transferred).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Industries	3,37	3,60	3,55	3,71
Fisheries	1	..	5	37
Total ..	3,38	3,60	3.60	4,08

Revenue.

177. *Industries.*—The receipts under this head include sale proceeds of cloth and other miscellaneous receipts and the receipts from the R.C. Technical Institute, Ahmedabad. The decrease in the revised estimate for the current year and in the budget estimate for next year as compared with the budget estimate for the current year is due to the fact that an amount of Rs. 4,000 on account of the interest on the securities of the face value of Rs. 1,13,900 belonging to the R. C. Technical Institute, which was wrongly included in the current year's estimate as annual income from endowments of the Institute, has been omitted from the revised estimate and next year's budget estimate. The securities have been sold and the amount realized therefrom credited to Government accounts under the head "XL—Extraordinary Receipts (Provincial)". No interest from the securities is now being realized.

178. *Fisheries.*—The increase in the current year's revised and ensuing year's budget estimate as compared with the current year's sanctioned estimate is due to the receipts anticipated from the working of the fisheries development scheme.

Expenditure (Transferred).

179. *Industries.*—The expenditure on industrial and technical education which was formerly provided under the head "31—Education (Transferred)" is now provided for under this head. The decrease in the revised estimate as compared with the budget estimate for 1933-34 is mainly due to (1) savings under "Technical Education—Grants-in-aid", (2) savings on account of the transfer of the Ahwa Dangs Technical School to the Government of India and (3) savings on account of reduction in examination charges in the provision made for the Committee of Direction for Industrial and Technical Schools. The increase in next year's budget estimate as compared with the current year's budget estimate is mainly under "Industrial Development" and also due to a grant of Rs. 1,797 newly sanctioned to Mr. R. H. Patuck's Industrial School at Kandivli,

180. *Fisheries.*—The increase in the current year's revised estimate is due to the inauguration from November 1933 of the scheme for the development of fisheries. The ensuing year's estimate provides for the scheme for 12 months of the year, inclusive of the cost of purchase of two motor boats.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Examination fees	75	54	60	23
(2) Fees for inspection of steam boilers ..	1,55	1,61	1,61	1,61
(3) Miscellaneous	6	3	4	3
(4) Inspection of motor vehicles	12,88	13,05	13,05	13,00
Total ..	15,24	15,23	15,30	14,87
Deduct—Refunds .. Reserved ..	—5	—8	—5	—5
Deduct—Refunds .. Transferred ..	..	—1	—1	..
Total ..	15,19	15,14	15,24	14,82

Expenditure (Reserved).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Labour	78	80	82	87
(2) Inspection of factories	1,23	1,29	1,19	1,18
(3) Inspection of steam boilers	1,30	1,32	1,19	1,36
(4) Inspection of motor vehicles	96	1,03	1,05	1,10
(5) Examinations	15	16	16	16
(6) Miscellaneous	11	7	7	7
Total ..	4,53	4,67	4,48	4,74

Revenue.

181. *Examination fees.*—The fees on account of the following items are credited to this head :—

(*i*) Fees for the Accountancy Diploma Examination ;

(*ii*) Fees received by the Civil and Military Examination Committee ;

(*iii*) Fees for the Sanitary Inspectors' Examination ; and

(*iv*) Fees for the examination for the grant of certificates of competency to electrical contractors and wiremen.

The decrease in the next year's budget estimate over the current year's estimate is mainly due to the discontinuance of the examination of the Accountancy Diploma Board during 1934-35. The Board are holding their last examination in April 1934, but fees on account of this examination will be paid before the end of the financial year 1933-34.

182. *Fees for inspection of steam boilers.*—The sanctioned estimate is repeated for the revised. The progress of actuals for the last year which was a full year of working after the revised scales of fees came into force indicate that the current year's estimate will be realised for the next year and hence it has been repeated for that year.

183. *Miscellaneous.*—The receipts under this head include those of the Labour Office which are derived from the subscriptions for the *Labour Gazette* and

the advertisements published therein. No additional receipts than those anticipated in the current year are expected.

184. *Inspection of motor vehicles.*—The revised estimate for the current year repeats the budget estimate. The budget estimate for the next year is framed on the basis of past actuals.

Expenditure.

185. *Labour.*—The increase in the next year's estimate as compared with the current year's budget estimate is mainly due to the increased provision for travelling allowance as considerable touring will be necessary during the next year in connection with the Wage Census Enquiry.

186. *Inspection of factories.*—The decrease of 10 in the revised estimate for the current year and of 11 in the budget estimate for the next year as compared with the budget estimate for the current year is mainly due to the reduction in the pay of the Certifying Surgeon, Bombay, and the retrenchment of one post of Assistant Inspector of Factories and to the reduction in the rates of house rent allowance.

187. *Inspection of steam boilers.*—The decrease of 13 in the revised estimate as compared with the budget estimate for the current year is mainly due to the departure on leave out of India of an Inspector and to the reduction in the rates of house-rent and daily allowances.

188. *Inspection of motor vehicles.*—The establishment dealing with the licensing of motor vehicles also deals with the licensing of other public conveyances in most of the districts and the total expenditure is divided in proportion to the receipts realised during the preceding two years from the working of the Indian Motor Vehicles Act and the Bombay Public Conveyance Act. The share of the former only is debited to this head. The increase in the next year's estimate is due partly to the share of the total expenditure debitable to this head being determined on the basis of higher receipts realised under the Indian Motor Vehicles Act and partly to annual increments.

189. *Miscellaneous.*—The charges on account of the office of the "Commissioner for Workmen's Compensation" are provided under this minor head. There is no change in the budget estimate of the current year and the next year.

37, Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(1) Preservation and translation of Ancient Manuscripts	1	2	2	2
(2) Examinations	11	12	13	10
(3) Miscellaneous	13	16	15	37
(4) Provincial Statistics	1	1	1	1
(5) Contributions	..	..	..	23
Total ..	26	31	31	73

190. *Miscellaneous.*—The increase in the next year's estimates is mainly due to the transfer of the provisions (20) for

(*i*) the Government Depressed Class Hostel at Poona, and

(*ii*) special scholarships for depressed class boys in Secondary Schools from the head " 31, Education—Transferred " to this head as it has been decided to transfer the administration of the Hostel and the special scholarships for depressed class boys in secondary schools from the Director of Public Instruction to the Backward Class Officer with effect from the next financial year.

191. *Contributions.*—The provision is on account of the grants-in-aid to village committees for pay and allowances of district secretaries.

XXX and 41, Civil Works—Provincial (Transferred).

—	Accounts, 1932–33.	Budget Estimate, 1933–34.	Revised Estimate, 1933–34.	Budget Estimate, 1934–35.
Revenue	43,15	40,13	39,81	41,72
Expenditure	86,74	96,35	89,20	87,43
Lump provision for regrant of lapses ..	..	5	5	..
Deduct—On account of probable lapses ..	..	—5	—5	..
Total ..	86,74	96,35	89,20	87,43

Revenue.

192. The receipts consist mainly of Rents of buildings, Tolls on roads, Transfers from the Central Road Development Account and Miscellaneous items. The decrease of 32 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is due to less receipts under Rents of buildings (12), Miscellaneous items (51), Transfers from the Central Road Development Account (4,70) due to less expenditure anticipated on Road Development works and repairs, counterbalanced by increased receipts under Tolls on roads (2,92), Receipts from Karachi Estate Board (1,72), Recoveries of expenditure (20) and less expenditure (17) under Refunds—Non-voted. The increase of 1,59 in the budget estimate for 1934-35, as compared with that for 1933-34, is due to more receipts anticipated under Tolls on roads (3,28) and Recoveries of expenditure (12), counterbalanced by less receipts under Rents of buildings (12), Ferry receipts (34), Miscellaneous items (1,05) and Transfers from the Central Road Development Account (38) due to less amount provided for Road Development works. At the same time, there is an increase of 8 due to less provision for Refunds.

Expenditure.

193. The decrease of 7,15 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is mainly due to less expenditure on Road Development works and repairs (4,70), and Establishment (4,74), partly counterbalanced by more expenditure on Original works (72), Repairs (1,59), Grants-in-aid (2) and Stores (1). The decrease of 8,92 in the budget estimate for 1934-35, as compared with that for 1933-34, is due to less amount provided for Road Development works (58), Establishment (8,79) due partly to *pro rata* system of providing for these charges being adopted with effect from the budget for 1934-35 and partly to retrenchments effected, Tools and Plant (6), Suspense (26), Stores (1), counterbalanced by more provision under Original works (51) mainly due to admission of three new works, Repairs (25) and Grants-in-aid (1).

194. The grant under the head 41, Civil Works—Provincial—Transferred has been distributed as under :—

Works in progress	90
New works	34
Road works to be financed from the receipts from the Petrol Tax Fund	15,70
Liabilities under the Workmen's Compensation Act ..	1
Discretionary grants	3,53
Repairs	39,12
Repairs—Road Development Account	50
Establishment	20,79
Tools and Plant	68
Grants-in-aid	8,37
Suspense	—14
Expenditure in England—Stores	3
Deduct—English cost of Stores and Establishment ..	—2,40
	87,43

195. The provision for works in progress will be utilized mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Communications.—Improvements to Taloda-Shahada Road, Section I (25) ; Improvements to Taloda-Shahada Road, Section II (24) ; Dhadgaon-Shahada Road (25) ; Improving Sadashivgad-Kadra Road (11).

New works are shown in the List of New Major Works, appended to this book.

196. Works financed from the Petrol Tax Fund are shown in the Appendix to the Public Works Department Budget under the head 41, Civil Works—Provincial.

41, Civil Works—Provincial (Reserved).

	Accounts, 1932–33.	Budget Estimate, 1933–34.	Revised Estimate, 1933–34.	Budget Estimate, 1934–35.
Expenditure	2,65	2,82	3,02	3,00

197. The increase of 20 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is due to the orders of Government to carry out the change over of the entire electric installation at Government House, Ganeshkhind, on to the mains of the Poona Electric Supply Company during the current year, which work was hitherto being postponed from time to time. The increase of 18 in the budget estimate for 1934-35, as compared with that for 1933-34, is mainly due to an increase of 24 under Establishment on account of *pro rata* system of providing for Establishment charges being introduced with effect from the budget for 1934-35, partly counterbalanced by a decrease of 5 under Repairs.

198. The grant for 1934-35 under the head 41, Civil Works—Provincial—Reserved has been distributed as under:—

Original works	25
Repairs	1,95
Establishment	78
Tools and Plant	2
	3,00

The provision of 25 for original works will be utilized on works in connection with Government Houses.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

199. In this Presidency the Public Works Department establishment is not divided into two distinct branches to deal separately with " Irrigation " and with " Roads and Buildings " (or " Civil Works "). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitate the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are included in one demand for grant under " 41, Civil Works."

200. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed to major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is, however, necessary that there should be budget provisions for both of these items under all the major heads concerned, which may correspond as nearly as possible with the sum that will be finally debited to those heads.

201. *Establishment.*—Up to the present the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent., of the estimated cost of works and repairs in the case of all Central heads and Provincial heads " XIII ", " 15 ", " 55 ", " 60 " and " 42 ", the residue being shown under the head " 41 " so far as the Presidency proper was concerned. In the case of Sind, the establishment charges were assessed by viewing firstly the total provision required for ordinary establishment in the whole of Sind, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs in Sind (excepting those of the Lloyd Barrage and Canals Construction), and treating the remainder as the establishment charges of the Lloyd Barrage and Canals Construction Project. The figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it has been decided that in future Budgets, with effect from that of 1934–35, ordinary establishment charges under all the Provincial Major heads concerned should be provided on a *pro rata* basis, instead of on the percentage basis, but in the case of the Central heads, however, they should continue to be provided at a percentage rate as at present. It has also been decided that special establishments should continue to be provided under the heads to which their cost is debitable, as at present. Expenditure on " works " of the Lloyd Barrage and Canals Construction Scheme having been reduced greatly, it has been decided that, in future, the establishment charges in Sind should also be budgeted for in the same way as those in the Presidency proper. In the budget for 1934–35 the establishment charges under the several accounts heads concerned have been provided in accordance with the decisions outlined above.

202. *Ordinary Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, Departments, etc., the budget provision for tools and plant required for such works is made at that rate. The residue is distributed over all heads, including " 41 ", in proportion to the estimated outlay on works and repairs under those heads. For the purpose of the budget demand the total requirements for ordinary tools and plant are included in the demand under " 41, Civil Works."

203. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation and it is, accordingly, classified under the head " 59, Bombay Development Scheme ", to which head the cost of works and repairs in connection with that scheme is debitable. This establishment is, therefore, provided under that head, which also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, which officers now look after the Reclamation work. Secretariat charges at 1 per cent., on the cost of works and repairs, are also included in this head.

204. The details of the establishment and tools and plant charges except those of the special establishments, and those tools and plant which are required for survey works are given in the detailed budget estimates for "41, Civil Works", and the details of special establishments and tools and plant required for survey works are given in the detailed budget estimates of the heads concerned.

205. The demand under "41, Civil Works" is divided into two portions; "Civil Works-Reserved", which consists of the demand on account of Government Houses only, and "Civil Works—Partly Reserved and Partly Transferred," which includes the rest of the demand. It is treated as "Partly Reserved and Partly Transferred" because, as explained above, it includes provision for Irrigation Establishment, which is Reserved, as well as for Roads and Buildings establishment, which is Transferred.

XXXI and 42, Bombay Development Scheme.

206. These revenue heads of receipts and expenditure were opened in 1927-28 for those Bombay Development Schemes on which capital expenditure on major works was complete. The first scheme transferred from the heads XLII, and 59 to the heads XXXI and 42 was the Industrial Housing Scheme in 1927–28. In the following year the water and electric supply schemes at Ambernath were similarly transferred. Subsequently the revenue and expenditure connected with the Salsette Water Supply were also shown under these heads. The provisions for works and repairs and maintenance of other suburban schemes and miscellaneous works were also made under the head " 42 ". As a result of the abolition of the Development Department with effect from the 1st March 1930, all expenditure pertaining to its activities, except that of the Back Bay Reclamation Scheme, is now provided under budget heads charged to revenue and not under the capital head " 59 ". In consequence of the abolition of the temporary Salsette Water Supply Sub-Division under the Executive Engineer, Thana Division, with effect from the 1st November 1931 and the transfer of works in that sub-division to the Thana Sanitary Sub-division then under the control of the Superintending Engineer, Public Health, Bombay, the receipts and expenditure of the Salsette and Ambernath Water Supply Schemes which were till then shown under the heads " XXXI and 42, Bombay Development Schemes " have been transferred to the heads " XXIII and 33, Public Health ", respectively, with effect from 1932–33.

207. The provisions for the Industrial Housing Scheme, the Ambernath Electric Supply Scheme and for works and repairs and maintenance of all suburban schemes (other than Salsette and Ambernath Water Supply Schemes) and for miscellaneous works are shown in the following statements :—

Receipts.

—	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Rents from properties	7,98	6,87	6,95
(2) Sales of electricity	22	19	19
(3) Cotton cess receipts	15,00	10,50	..
(4) Miscellaneous	46	47	46
Total ..	23,66	18,03	7,60
(5) *Deduct*—Refunds	— 1	..	..
Total under " XXXI, Bombay Development Scheme " .	23,65	18,03	7,60

Expenditure

—	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Industrial Housing Scheme.			
(1) Original Works	2	5¼	2
(2) *Repairs and Maintenance* —			
(*a*) Annual repairs to chawls	51¾	51¾	52
(*b*) General tax	74	76	72
(*c*) Water tax	24	24	23
(*d*) Halalkhore tax	20	20	20
(*e*) Sanitary stores	4	4	4
(*f*) Rent to be paid to the Port Trust for Sewri land	14	14	14
(*g*) License fee for Worli market	1	1	1
Total for Repairs and Maintenance ..	1,88¾	190¾	186
(3) *Establishments*—			
(*a*) Pay of officers	6	4	4
(*b*) Pay of establishment	52½	54	55
(*c*) Allowances and honoraria	26	15	11
(*d*) Contingencies	2	3	2
(*e*) Pensionary charges	..	..	..
Total for Establishment ..	86½	76	72
(4) *S. S.* 3—*Trombay (North-West)*—			
(*a*) Original works	1¼	3¾	2¼
(*b*) Repairs and maintenance	2¾	2¼	2½
Total for Trombay (North-West) ..	4	6	4¾
(5) *S. S.* 6—*Danda*—			
(*a*) Original works	¾	1½	¾
(*b*) Repairs and maintenance	..	..	..
Total for Danda ..	¾	1½	¾
(6) *S. S.* 7—*Khar Model Suburb*—			
(*a*) Original works	7½	6	23
(*b*) Repairs and maintenance	¼	¼	¼
Total for Khar Model Suburb ..	7¾	6¼	23¼
(7) *S. S.* 12—*Suburban Trunk Roads* —			
Repairs and maintenance	1	¾	1
(8) *S. S.* 15—*Ambernath Development*—			
(*a*) Original works	..	..	½
(*b*) Repairs and maintenance	2¾	2¾	2½
Total for Ambernath Development ..	2¾	2¾	3

—	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(9) *S. S.* 16—*Shahar (Andheri Sector)*—			
(*a*) Original works	6½	..	..
(*b*) Repairs and maintenance	..	¼	..
Total for Shahar (Andheri Sector) ..	6½	¼	..
(10) *S. S.* 17—*Central Salsette Tramway*—			
(*a*) Original works	..	..	..
(*b*) Repairs and maintenance	2¼	1½	½
Total for Central Salsette Tramway ..	2¼	1½	½
(11) *S. S.* 18—*Kirol North*—			
Repairs and maintenance	¼	¼	¼
(12) *S. S.* 23—*Ambernath Electric Supply*—			
(*a*) Original works	..	1	..
(*b*) Repairs and maintenance	13¼	13¾	13¼
Total for Ambernath Electric Supply ..	13¼	14¾	13¼
(13) (*a*) G-1 (*a*) Quarters and offices in Bombay—			
Original works	..	½	..
Repairs and maintenance	13	11¼	14½
(*b*) G-1 (*b*) Quarters and offices in Salsette—			
Repairs and maintenance	1¾	1¾	1¾
Total for Quarters and Offices in Bombay and Salsette	14¾	13½	16¼
(14) Land acquisition	8	8	8
(15) Establishment (Public Works Department)—			
Voted ..	25½	25½	27
Non-voted ..	..	..	7
(16) Tools and Plant	1	1	2
(17) General charges	..	..	..
Grand Total under " 42, Bombay Development Scheme "	3,65	3,54	3,67

Revenue.

208. The decrease under " Cotton Cess Receipts " in the revised estimate is due to the disorganised state of the cotton market. In the next year's estimate no provision has been made under this head owing to the abolition of the Town Duty with effect from 1st April 1934 under the City of Bombay Municipal (Amendment) Act, 1934. The decrease in the revised and next year's estimates under " Rents from properties " is due to the unsettled state of the mill industry and non-receipt of rent from menials employed in Government offices.

Expenditure.

209. *Industrial Housing Scheme—Original Works.*—This provision is for additions and alterations to the Development Department chawls in all the four areas.

210. *Suburban Schemes*—

Trombay North-West—Original Works.—The provision proposed for next year is for filling of plots for sale and surveys and layout of roads.

Danda—Original Works.—The proposed provision is for filling low-lying plots in the scheme and surveys and layout of roads.

Khar Model Suburb—Original Works.—The proposed provision is for filling in plots, survey and layout of roads, road construction and lighting of roads.

Suburban Trunk Roads.—The provision is for current repairs to the Kolwada-Borla Road in Trombay North-West.

Central Salsette Tramway—Repairs and Maintenance.—This provision is for current repairs to the Central Salsette Tramway staff quarters at Kurla and Chembur and to the approach road to the Cinema theatre at Kurla.

Ambernath Electric Supply—Repairs and Maintenance.—This provision is mainly for the running and maintenance of electric supply service.

211. *Repairs and Maintenance.*—The increase of 2 in the revised and the decrease of 3 in the ensuing year's budget as compared with the budget estimate of the current year are due to the modification in the municipal assessment which varies with the percentage of vacancies in the chawls.

212. *Establishments.*—The decrease in the revised and in the ensuing year's budget as compared with the budget estimate of the current year is mainly due to the discontinuance of house rent allowance to peons.

XXXII, Transfers from Famine Relief Fund and 43, Famine.

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Transfers from Famine Relief Fund ..	12,88	12,79	11,91	11,90
Total ..	12,88	12,79	11,91	11,90

Expenditure.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Statutory Provision for Famine Fund ..	..	..	..	..
Expenditure met from Famine Relief Fund ..	..	..	1	..
Total, 43-A, Famine Relief ..	..	..	1	..
Total, 43-B, Transfers to Famine Relief Fund	..	..	..	..
Grand Total ..	..	..	1	..

Revenue.

213. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the receipt head " XXXII-Transfer from Famine Relief Fund." The current year's budget contemplated a withdrawal of 12,79 from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	11,78,000
33, Public Health	1,00,273
For rounding	+ 327
	12,79,000

It is now anticipated that 11,91 will be required to be drawn in the current year from Famine Relief Fund for expenditure under the following heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	10,89,000
33, Public Health	1,00,273
43-A, Famine Relief	1,066
For rounding	+ 261
	11,91,000

214. It is proposed to draw 11,90 next year from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	10,89,000
33, Public Health	1,00,000
For rounding	+ 600
	11,90,000

Expenditure.

215. Under the revised Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. But in any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund is Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

216. The current year's budget did not provide for any expenditure on direct famine relief. An expenditure of 1 will however be incurred in the current year on account of gratuitous relief necessitated by the floods in the Broach and Kaira Districts. The next year's budget does not provide for any expenditure on direct famine relief.

XXXIII and 45, Superannuation.

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Contributions for pensions and gratuities ..	13,49	11,42	11,00	10,22
Deduct—Refunds ..	— 3	— 3	— 3	— 3
Total ..	13,46	11,39	10,97	10,19

Expenditure (Reserved).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Superannuation and retired allowances ..	74,84	77,90	83,20	89,20
Compassionate allowances	64	63	63	63
Gratuities	27	78	81	83
Covenanted Civil Service pensions ..	1,07	1,03	1,03	1,03
Donations to service funds	12	14	14	14
Donations to Provident funds	24	25	25	24
Exchange	— 6	..	..	..
Equated payments of commuted value of pensions charged to capital	5,37	6,06	5,68	7,48
Deduct—Commercial Departments Pensions ..	— 3,34	— 2,92	— 3,50	— 3,84
Total ..	79,15	83,87	88,24	95,71

Revenue.

217. The decrease in the current year's revised estimate, as compared with the current year's budget estimate, is mainly due to smaller contribution from the Government of India for leave and pension owing to their having taken over the political agency work which was hitherto done by this Government.

The decrease in the next year's estimate, as compared with the current year's revised estimate, is due to the starting of provident or pension funds by more District Local Boards for their employees taken on loan from Government.

Expenditure.

218. *Superannuation and retired allowances.*—The bulk of the expenditure under the major head "45, Superannuation, etc." is recorded under this minor head and continues to show an increase owing to the fact that the cost of the pensions based on the revised scales of pay sanctioned from 1920–21 onwards has not, as yet, reached its peak.

The progress of the actuals in the first nine months of the current year indicates that the current year's budget estimate will prove to be low. It has therefore been raised by about Rs. 5¼ lakhs. The next year's budget estimate provides for the normal expansion and in addition makes allowance for additional expenditure on account of the pensionary charges of retrenched personnel.

219. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payments of commuted value of pensions" together with the interest accruing thereon, is repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head. The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that whereas the revised estimate includes equated payments in respect of the expenditure for the seven years ending 1932–33 the next year's estimate includes those for eight years ending 1933–34.

220. *Deduct—Commercial Departments Pensions.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The increase in the current year's revised estimate, as compared with the current year's budget estimate, is mainly due to increase in the rate of pensionary charges from 7·25 per cent. to 8·90 per cent. The increase in the next year's budget estimate is due to the increase in rates of pensionary charges as well as to the calculation of these charges on the provision for establishment worked out on the *pro rata* basis instead of on percentage basis as in the current year.

45-A, Commutation of Pensions financed from ordinary Revenue (*Reserved*).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Amount transferred from the head "60-B, Payments of Commuted Value of Pensions".	1,76	1,77	2,10	1,33

221. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "45, Superannuation allowances and pensions". The pensionary charges of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "45". These debits to loan heads in relief of expenditure under the head "45" involve a utilisation of loan money to finance expenditure debitable to revenue. Government have therefore decided, with effect from 1932–33, to utilise the debits of pensionary charges under loan heads in relief of expenditure under the capital head "60-B, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "45-A".

222. The increase in the current year's revised estimate, as compared with the current year's budget estimate, is due to an increase in the rates of pensionary charges from 7·25 per cent. to 8·90 per cent. The decrease in the next year's budget estimate is due to the pensionary charges having been calculated on the provision for establishment worked out on the *pro rata* instead of on percentage basis.

XXXIV and 46, Stationery and Printing.

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Stationery Receipts	21	23	23	19
Sales of Gazettes and other publications ..	1,03	82	77	70
Other Press Receipts	2,00	1,74	1,74	1,72
Total ..	3,24	2,79	2,74	2,61
Deduct—Refunds ..	— 8	— 1	— 1	— 1
Total ..	3,16	2,78	2,73	2,60

Expenditure (partly reserved and partly transferred).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Government Presses	6,64	6,88	6,63	6,68
Printing at private presses	1	1	1	1
Purchase of Stationery Stores	3,79	3,48	3,43	3,49
Stationery supplied from Central Government Stores to Provincial Governments ..	..	½	½	½
Expenditure in England (Stores)	..	1,12	45	85
Printing work done at Central Government Press for Provincial Government ..	..	½	½	½
Stationery supplied to Transferred Departments	1,51	1,60	1,40	1,60
Total ..	11,95	13,10	11,93	12,64

Revenue.

223. *Stationery Receipts.*—The decrease in the next year's budget estimate as compared with the current year's budget estimate is due to less realisations expected from (*a*) the supply of typewriter accessories to section writers of the Judicial Department and (*b*) the curtailment of sales of old typewriters owing to economic depression.

224. *Sale of Gazettes and other publications.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due to smaller demands for Government publications, and the publication of the Bombay Civil List half yearly instead of quarterly.

Expenditure.

225. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(*i*) Appointment of a junior officer on a lower rate of pay as Manager, Government Central Press, during the absence of the permanent Manager on leave in England,

(*ii*) Abolition of the post of the Assistant Manager, Commissioner's Press, Karachi, and of the Mono-key Board Mechanic in the Government Central Press, and keeping of certain posts vacant in the Government Presses with a view to economy,

(*iii*) Use of cheap materials for packing articles of stationery, etc.,

(*iv*) Despatch of consignment of forms, etc., by rail instead of by post,

(*v*) Rigid check on the consumption of gas and water,

(*vi*) Reduction in the house-rent allowance of menials in Bombay,

(*vii*) Restriction of purchases on account of financial stringency,

(*viii*) Decrease in the earnings of the piece-work compositors,

(*ix*) The larger recoveries on account of printing work done for Development Department and Commercial Departments.

The saving thus effected is counterbalanced by an increase on account of (*i*) the passages of Mr. Neale, Manager, Government Central Press and his family, for which no provision was made, (*ii*) continuance of the grant of dearness allowance to the technical hands of Government Presses in view of the extension of the emergency cut, (*iii*) entertainment of a larger number of convicts in the Yeravda Prison Press for printing of forms.

The decrease in the next year as compared with the current year's budget estimate is mainly due to the following reasons :—

(*i*) The reduced rates of house rent allowances of the Superintendent and the Assistant Superintendent of the Government Printing and Stationery, and the Assistant Managers of the Government Central Press,

(*ii*) Appointment of men on lower rates of pay in the vacancies caused by leave and retirement of men on higher pay,

(*iii*) Vacancies not filled up or provided for,

(*iv*) Reduction in the rate of Karachi local allowance granted to certain men in the Karachi Press and the omission of the provision for local allowance drawn by the Assistant Manager, Karachi Press, on account of the abolition of his post,

(*v*) Discontinuance of the provision for two apprentices of the Government Central Press on account of their departure to England for training,

(*vi*) Reduction in the provisions for (*a*) piece and task workers, (*b*) contingent expenditure, (*c*) supplies and services, (*d*) Stores—raw materials, (*e*) renewals and replacements,

(*vii*) Larger recoveries on account of the printing work done by Government Presses for the commercial departments and Lloyd Barrage Scheme.

The decrease is partly counterbalanced by some increase on account of increments earned during the year.

226. *Purchase of Stationery Stores.*—The decrease in the current year's revised estimate is due to (*a*) close scrutiny of indents received from officers, (*b*) rigid check on supplies of paper to presses, (*c*) cheaper rates of stationery articles in certain cases. This decrease is counterbalanced by short recoveries on account of cost of stationery articles supplied to Lloyd Barrage Scheme and Transferred Departments. The short recoveries in the case of Lloyd Barrage Scheme are due to the amalgamation of the Lloyd Barrage Department with the Public Works Department.

A slight increase in the next year's budget is due to the increased provision for customs duty on imported stores counterbalanced by a slight decrease in the provision for purchase of stationery stores and a short recovery on account of stationery supplied to the Lloyd Barrage Scheme.

227. *Expenditure in England—Stores.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due to the curtailment of demands from England.

228. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc. done for the Bombay Legislative Council during the year 1932-33 was Rs. 28,549.

XXXV and 47—Miscellaneous (Reserved).

Revenue.

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Unclaimed deposits	1,77	1,97	1,75	1,89
Treasure Trove	1	..	..	..
Sale of old stores and materials	5	3	3	4
Fees for Government audit	60	66	69	52
Other fees, fines and forfeitures	3	6	6	6
Miscellaneous	33	54	30	34
Rents, rates and taxes	..	15	..	..
Sale of land and houses etc.	..	..	3	..
Recoveries of overpayments	50	70	27	50
Collection of payments for services rendered	40	30	35	40
Contributions	28	36	28	30
Receipts from Electricity duty	...	7,38	8,01	8,00
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932	12,26	..	14,90	14,19
Receipts under the Bombay (District) Tobacco Act, 1933	..	..	5,48	5,34
Total	16,23	12,15	32,15	31,58
Deduct—Refunds—				
Reserved	73	62	67	66
Transferred	1	2	3	2
Total	15,49	11,51	31,45	30,90

Expenditure (Reserved).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Donations for charitable purposes	1,40	1,35	1,95	1,52
Charges on account of vagrants	11	6	6	7
Rewards for destruction of wild animals	1	..	4	1
Petty establishments	63	— 12	81	1,25
Special Commissions of Enquiry	81	..	4	..
Irrecoverable temporary loans written-off	5	19	22	19
Rents, rates and taxes	7	7	7	7
Contributions	17,22	4,82	18,82	17,56
Miscellaneous compensations	..	..	3	1
Miscellaneous and unforeseen charges	2	1	1	1
Miscellaneous darbar charges	11	6	15	4
Expenditure in connection with collection of Electricity Duty	..	10	15	15
Total	20,43	6,54	22,35	20,88

Revenue.

229. *Unclaimed deposits.*—The decrease of 22 in the revised estimate is based on the progress of actuals during the current year. The next year's estimate is based on the average receipts of the previous years.

230. *Fees for Government audit.*—The decrease in the next year's budget estimate is due to reduction in the audit fee receipts due to the amalgamation of the Bombay Improvement Trust and the Bombay Municipality.

231. *Miscellaneous.*—The decrease of 24 in the revised estimate and of 20 in the next year's estimate as compared with the current year's estimate is based on the progress of actuals.

232. *Rents, Rates and Taxes.*—The provision of 15 in the current year's estimate was based on the average of previous years. Since there have been no actuals during the first eight months of the year, the provision has been omitted in the revised estimate and no provision has been made in the next year's estimate.

233. *Recoveries of overpayments.*—The decrease of 43 in the revised estimate is based on the progress of actuals. The provision of 50 for the next year is based on the average of past years.

234. *Collection of payments for services rendered.*—The increase of 10 in the next year's estimate over the current year's budget and of 5 over the revised estimates is due to the fact that provision is made on the basis of past actuals.

235. *Contributions.*—The reduction in the revised estimate and the next year's estimate over the budget estimate of the current year is made on the basis of past actuals.

236. *Receipts from Electricity duty.*—During the year 1932–33 the receipts under this head were credited to " XXX ". They are credited to this head with effect from the current year. The increase in the current year's revised estimate is based on the progress of actuals during the first nine months. The next year's estimate follows the revised estimate.

237. *Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.*—Since realisations under the Tobacco Duty (Town of Bombay) Act IV of 1857 as amended by the Tobacco Duty (Town of Bombay) Amendment Act, 1932, are held to be provincial revenue, they are credited to the Government account and the vote of the Legislative Council is obtained for disbursements therefrom to the Bombay Municipality after deducting charges of collection. Since the question regarding the accounting of gross credit to the provincial budget was under consideration, no credit was taken at the time of framing the budget estimate of the current year. The revised estimate and the budget estimate for the next year are based on the progress of past actuals. (See paragraph 242.)

238. *Receipts under the Bombay (District) Tobacco Act, 1933.*—No credit was taken at the time of framing the current year's budget estimate since the Bill imposing licence fees for tobacco in the mofussil was before the Legislative Council. The Bill has since passed into law and allows Government to impose annual licence fees for the sale of tobacco whether wholesale, retail or by a hawker in the whole Presidency including Sind except the town of Bombay. The progress of actuals show that the total receipts will amount to 5,48 during the current year. The receipts anticipated during the next year amount to 5,34.

Expenditure (Reserved).

239. *Donations for charitable purposes.*—The increase of 60 in the revised estimate is mainly due to a grant in aid of 43 to the Bihar Earthquake Relief Fund from taxes realised from the extra race meeting in aid of the Relief Fund. It is also due to the increase of 8 in the amount of contribution payable to the Children's Aid Society due to the decision to sanction a grant-in-aid to the Society equal to the annual rent paid instead of rent-free quarters, and increase of 9 in the provision for " Societies for the prevention of Cruelty to Animals." The increased provision for the latter item is covered by increased fines estimated to be realised which are credited to XVII—Administration of Justice. The increase of 17 in the next year's estimate is due to the last two items specified above.

240. *Reward for the destruction of wild animals.*—The increase of 4 in the revised estimate is due to the payment of rewards for destruction of wild elephants in the Kanara District.

241. *Petty establishment.*—Under this head provision for establishment for the collection of tobacco duty in the town and island of Bombay is made. The contributions received from the Bombay Municipality and other private parties were credited to this head by *deduct* entry. With effect from the current year, gross receipts from the tobacco duty are credited to the receipt head XXXV and collection charges are provided under this head. The increase in the next year's estimate is on account of additional establishment required for the grant of licenses in the mofussil under the District Tobacco Act, 1933.

242. *Contributions.*—Bombay Act I of 1932 amended the Tobacco Duty (Town of Bombay) Act IV of 1857 and increased the rate of duty on tobacco imported into the town of Bombay from Rs. 7-8-0 to Rs. 30 per maund with effect from 19th March 1932. Since the realisations from the operation of this Act are held to be provincial receipts (*vide* paragraph 237 above), the gross receipts are credited to the receipt head XXXV and the net amount after deducting collection charges is handed over to the Bombay Municipality. The amount to be handed over to that body being in the nature of a contribution, is provided for under this head. No provision was made in the current year's budget as the question regarding the procedure by which the transaction should be booked in Government accounts had not been decided at the time of framing the current year's budget estimate. The revised estimate for the current year is 14,00 and the next year's estimate is 12,91 and these amounts have been included in the total figure under this minor head.

243. *Miscellaneous Darbar charges.*—The increase in the revised estimate is due to the expenditure incurred during the current year on Darbars held by His Excellency the Governor in Belgaum, Ahmednagar and Surat.

244. *Expenditure in connection with collection of Electricity Duty.*—The increase of 5 in the revised stimate is due to additional collection charges for the working of Part II of the Bombay Finance Act, 1932, relating to the levy of electricity duty.

47, Miscellaneous (Transferred).

Expenditure.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Special Commissions of Enquiry	½	..	..	..
Contributions	2,70	3,01	3,01	3,52
Rents, Rates and Taxes	1,99	1,86	1,86	1,86
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	½	..	..	1
Total ..	4,70	4,87	4,87	5,39

245. *Contributions.*—The increase in next year's estimates is mainly due to an increase in the provision for grants-in-aid to Local Boards for expenditure on elections from 5 to 61 as general elections are to be held next year in both the Northern and Central Divisions. This increase is partly counterbalanced by the omission of the provision for expenditure in connection with the Village Panchayats Act.

XL and 52, Extraordinary Receipts and Charges.

Revenue.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Sale of other Government assets	13	..	14	..
Sale of land	24,88	24,55	35,10	41,80
Other items	83	..	..	..
	25,84	24,55	35,24	41,80
Deduct—Refunds ..	— 8	— 9	— 18	— 10
Total ..	25,76	24,46	35,06	41,70

Expenditure (Reserved).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Expenditure on retrenched personnel—				
(*A*) *Civil (Non-Commercial)*—				
(*a*) Leave Salary	2,96	1,95	2,51	93
(*b*) Travelling Allowance	10	4	6	1
(*B*) *Joint Establishment—Public Works*—				
(*a*) Leave Salary	49	61	94	56
(*b*) Travelling Allowance	1	..	2	..
Nasik Distillery—				
Leave Salary	..	..	3	..
Deduct—Expenditure transferred to XIII-Irrigation etc., works for which capital accounts are kept—Working expenses ..	— 32	— 10	— 65	— 35
Total ..	3,24	2,50	2,91	1,15

Revenue.

246. *Sale of other Government assets.*—The current year's revised estimate of 14 represents the sale proceeds of certain securities.

247. *Sale of land.*—The details of provisions under this minor head are given below :—

—	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Barrage lands	24,00	35,00	40,00
Other lands	55	10	1,80
	24,55	35,10	41,80

Other lands.—The decrease in the current year's revised estimate is due to the fact that receipts which were below Rs. 10,000 have been credited to the head " V, Land Revenue " instead of to this head. The increase in the next year is due to anticipated sales in the Northern Division.

248. *Refunds.*—The provisions under this item are in respect of refunds of deposits recovered in advance by the Barrage Mukhtiarkars when sales are not sanctioned by the Revenue Officer or the Assistant Revenue Officer, Lloyd Barrage Scheme. The provision of 9 made in the current year's budget estimate has been fully utilised in the first eight months of the current year leaving no balance for expenditure in the remaining period of the current year. The revised estimate has therefore been taken at 18.

Expenditure.

249. Under orders of the Auditor General the expenditure on leave salary and travelling allowance granted to retrenched personnel has been debited to the head " 52, Extraordinary charges—Expenditure on retrenched personnel ". The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of the Irrigation Department transferred to the head " XIII-Irrigation etc., works for which capital accounts are kept—Working expenses " by deduction of expenditure under this head.

250. The increase in the current year's revised estimate is due to staff being retrenched more quickly than was anticipated at the time of framing the budget. The increase is partly counterbalanced by a larger anticipated debit to the head " XIII-Irrigation " etc., based on the proportion which the actual establishmen charges in the Irrigation Branch bears to those in the Roads and Buildings Branch.

Receipts and expenditure under the control of the Secretary of State.

Revenue.

Major head	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Medical—Write back of charge for pay of an officer	3	..	..	..

Expenditure.

(*Reserved.*)

Major Head.	Accounts, 1932–33.		Budget Estimate, 1933–34.		Revised Estimate, 1933–34.		Budget Estimate, 1934–35.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
5, Land Revenue ..	..	..	5	..	11	..	..	..
22, General Administration..	7	..	8	29	8	30	8	..
24, Administration of Justice	1	..	1	..	1	..	1	..
26, Police ..	..	1	..	1	..	1	..	..
45, Superannuation ..	..	2,83	1	2,76	6	2,84	3	2,82
Total ..	8	2,84	15	3,06	26	3,15	12	2,82

(*Transferred.*)

Major Head.	Accounts, 1932–33.		Budget Estimate, 1933–34.		Revised Estimate, 1933–34.		Budget Estimate, 1934–35.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
32, Medical	3	..	8	14	4	14	4	..
Total ..	3	..	8	14	4	14	4	..

251. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council appeals, equipment allowance of the Governor-designate, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of officers on first appointments, pensionary charges due to allocation of military retired pay, etc.

Receipts and Expenditure in England under the control of the High Commissioner.

Revenue.

Major head.	Accounts, 1932–33.	Budget estimate, 1933–34.	Revised estimate, 1933–34.	Budget estimate, 1934–35.
XXI, Education	1	..	..	..
XXX, Civil Works	..	..	3	..
XXXIII, Receipts in aid of Superannuation ..	2	..	1	..
XXXIV, Stationery and Printing	1	1	1	1
Total ..	4	1	5	1

252. The revenue receipts of the High Commissioner are mainly recoveries of overpayments and receipts of the sales of Government publications.

Expenditure (Reserved).

Major head.	Accounts, 1932–33.		Budget estimate, 1933–34.		Revised estimate, 1933–34.		Budget estimate, 1934–35.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
5, Land Revenue	31	5	1	5	2	12	..	12
22, General Administration ..	1,27	3,86	1,52	4,13	1,34	4,31	1,18	4,22
24, Administration of Justice..	4	1,75	82	1,42	42	1,79	44	1,31
25, Jails and Convict Settlements	7	40	12	6	14	11	5	35
26, Police	42	3,48	16	3,18	34	3,21	17	2,60
31, Education	..	..	..	..	2	..	..	..
37, Miscellaneous Departments.	24	6	22	6	30	11	9	14
45, Superannuation Allowances and Pensions	1,80	13,78	2,12	14,80	1,90	14,58	2,08	15,40
46, Stationery and Printing ..	73	..	9	..	11	..	11	..
47, Miscellaneous	3	1	1	..	1	..	1	..
52, Extraordinary charges ..	2	..	8	..	15	21	5	25
Lump deduction for probable savings	..	..	—22	—55	..	..	—21	—58
Total ..	4,93	23,39	4,93	23,15	4,76	24,46	3,97	23,80

Expenditure (Transferred).

Major head.	Accounts, 1932-33.		Budget estimate, 1933-34.		Revised estimate, 1933-34.		Budget estimate, 1934-35.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
6, Excise	30	15	12	2	20	..	27	..
8, Forest	1	1,26	2	1,05	2	1,12	..	1,69
9, Registration	19	..	..	..	..	..	..	..
31, Education	16	1,03	15	1,01	12	1,03	16	78
32, Medical	6	1,26	5	1,42	9	1,44	5	1,87
33, Public Health	5	18	11	62	6	32	2	20
34, Agriculture	7	54	16	47	11	44	15	36
35, Industries	3	..	..	..	3	..	16	..
41, Civil Works	26	2,84	7	4,14	8	3,02	5	2,32
Lump deduction for probable savings	..	..	—3	—20	..	..	—4	—17
Total ..	1,13	7,26	65	8,53	71	7,37	83	7,04

253. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling O.S.P., pensions, etc.

The next year's budget estimates take into account the average annual increase in pensionary charges based on the provisions made in the current year's revised estimate under " 45, Superannuation allowances and pensions ".

52-A, Capital Outlay on Forests not charged to Revenue (Transferred).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
52–A, Capital Outlay on Forests	1,10	1,24	72	59
Deduct—Amount transferred to the head " 8–A, Forest Capital Outlay charged to Revenue ..	—1,10	—1,24	—72	—59
Total ..	..	..	..	..

254. All Forest expenditure of a capital nature is brought to account, in the first instance, under the major head " 52–A, Capital Outlay on Forests not charged to Revenue," such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head " 8–A, Forest Capital Outlay charged to Revenue." No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to " 8–A, Forest Capital Outlay charged to Revenue ".

255. The decrease (52) in the current year's revised as compared with the sanctioned estimate is due mainly to the transfer of the administration of the Dangs to the control of the Government of India, with effect from 1st July 1933.

256. The decrease (13) in the budget estimate as compared with the current year's revised estimate is due mainly to the curtailment of expenditure on communications and buildings as a measure of retrenchment.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

EXPENDITURE—(Reserved).

257. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "55". The capital expenditure on these works may be defrayed from general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head "55" is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in lump from the gross provision under this head and are shown under a separate head "16."

258. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year, are shown below :—

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Lloyd Barrage and Canals Construction—				
Gross expenditure excluding interest charges.	1,41,00	76,38	84,03	62,10
Deduct—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction and his establishment by debit to "5-Land Revenue"	—20	—20	—20	—20
Total ..	1,40,80	76,18	83,83	61,90
Add—Interest charges to be met from loan funds	92,67	1,04,90	70,22	89,14
Total, Lloyd Barrage and Canals Construction	2,33,47	1,81,08	1,54,05	1,51,04
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat.	15,67	8,86	8,67	14,87
Total ..	2,49,14	1,89,94	1,62,72	1,65,91
Lump sum provision for regrant of lapses ..	..	10	..	5
Deduct—Probable lapses in the budget year..	..	—10	..	—5
Grand Total ..	2,49,14	1,89,94	1,62,72	1,65,91

259. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year when compared with the budget estimate shows a decrease of 19 which is entirely due to less expenditure on improvements to the Fuleli Canal system.

260. The budget estimate of 14,87 for 1934–35 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows an increase of 6,01 in comparison with the current year's budget estimate. The increase is mainly due to (*a*) a provision of 4,08 for new bund works in Sind having been made under the head " 55 " instead of the head " 15 " for the reasons explained in paragraph 80 ante, and (*b*) an increase of 1,80 under " Establishment " and " Pensionary charges " due partly to increase in the " Works " outlay and partly to the *pro rata* system of budgetting establishment charges introduced from next year.

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME FOR THE YEAR 1934-35.

261. In previous years it has been customary to give a short history of the scheme and describe the progress of the works and the items proposed to be carried out. The Barrage and Canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the commencement of the *Kharif* season of that year. It will therefore be superfluous to recapitulate what is now past history, and it would seem to be sufficient at this stage only to indicate what items of construction remain and the action proposed to be taken in regard to them.

262. The entire scheme consists of the following units :—

(A) Barrage and Head Regulators of Canals.

(B) Seven Canals, noted below :—

On the Left Bank.	On the Right Bank.
1. Rohri Canal.	1. North Western Canal.
2. Nara Supply Channel.	2. Rice Canal.
3. Khairpur Feeder East.	3. Dadu Canal.
4. Khairpur Feeder West.	

(C) Manchar Drainage Scheme.

(D) Flood Protective Bund to protect the Right Bank area.

(A) Barrage and Head Regulators.

263. These works have been completed and are now in operation. Some special repairs found necessary to the talus pitching in spans Nos. 55-56 and to the floor of spans Nos. 58 and 60, were carried out during the year.

(B) Canals.

264. These have been completed except for the few items of minor importance described below :—

Right Bank Canals.

265. *Main Canal and Branches—*

B—Land.—The question of the payment for land acquired from the Military Department at Sukkur yet remains to be decided.

D—Regulators.—The actual working of the canals has shown the necessity for additional regulators on some canals in the Northern Sind Circle, and these regulators will be constructed during the years 1933-34 and 1934-35.

K—Buildings.—Some small buildings are still required and the construction of these will be considered after the financial position under the head K—Buildings has been carefully examined.

L—Earthwork.—The remodelling of a few of the old channels in the Rice Canal Area is in progress, and most of this work will be completed in 1934-35. The remodelling of a few of the minors has also been found necessary after experience of their actual working, and this will be completed in 1934-35.

Left Bank Canals.

266. *Rohri Canals and Khairpur Feeders.*—These canals have been completed.

D—Regulators and G—Bridges.—Provision has been made in the Budget for the completion of the bitumen and sand carpetting of roadways over the bridges and regulators where this still remains to be done.

K—Buildings.—The remarks made in this connection under the Right Bank Canals also apply in this case.

L—Earthwork.—Strengthening of the weak portions of banks together with groyning work will be continued and completed in 1934-35.

267. *Eastern Nara—*

B—Land.—A provision has been made in the next year's budget for the boundary strips of canals.

D—Regulators.—It has been found necessary to extend the pitching of certain regulators and this has been provided for.

K—Buildings.—(Please see remarks under " the Right Bank Canals ".)

L—Earthwork.—Provision has been made for groyning works required to silt and adjust the Mithrao Canal and distributaries to their designed sections and levels.

268. *Distributaries.*—A few modules and regulators still remain and the necessary provision for their construction has been made.

Drainage and Protective Works.

269. The construction of Drainage Works in connection with the Canals has not been carried out during the construction of the Canals except in a few cases. The most important problem in this connection, which is now engaging attention, is the trouble experienced from excessive seepage from the Rohri Canal in its upper reach, and the consequent rise of the sub-soil water levels in this area particularly. Similar trouble has also threatened in certain areas in the Begari, the Shikarpur and the Nasrat Divisions. Investigations are being carried out in order to ascertain the extent of the rise of the subsoil water level, and experiments, conducted with a view to the evolution of an effective and economical remedy for arresting seepage, are in progress.

(C) and (D) The Manchar Drainage Scheme and Flood Protective Bund Scheme.

270. The object of this Scheme is to regulate the inflow into the Manchar basin, and to effectively drain off this water and hill flood water, as quickly as possible. The project comprises the following works :—

(1) A new cut from the Manchar Lake together with the necessary regulator.

(2) The widening and deepening of Aral Manchar and providing a regulator.

(3) Containing Banks surrounding the Manchar Lake to prevent water from spreading to the Canal areas.

These works have all been completed, but without the construction of a complete line of embankment extending northwards, the Right Bank Canals area is exposed to the risk of floods. Accordingly, a complete Scheme for the Flood Protective Bund has been sanctioned and the work is in progress. Dragline Machines are being employed in addition to manual labour and it is expected that this work will be finished in the year 1935. The Flood Protective Bund has already been completed up to mile 39·6.

The Main Nara Valley Drain above mile 42·4 will be completed next year and the necessary provision for this work has been made in the Budget.

271. *Disposal of Plant.*—Machinery of considerable value had been purchased for the construction of the Barrage Works and after completion of the work, this machinery and plant has mostly become available for sale. A Special Officer has been employed on the collection and classification of all the surplus machinery and stores, drawing up specifications and price lists and he conducts negotiations with prospective purchasers. The total anticipated realisation from the sale of plant, as estimated at present, is Rs. 59·81 lakhs. Including the credits taken on account of the transfer of plant to the Public Works Department divisions in this Presidency and to other Departments of this Government, the total amount realised up to November 1933 is Rs. 23·63 lakhs, and it is expected that the balance of Rs. 36·18 lakhs will be realised gradually. This forecast is based on the probabilities of the sale of practically all the smaller items, but there is every chance that one or more of the larger items (such as dredgers or cranes) might be disposed of and in that event the realisation would be largely enhanced and rate of disposal expedited.

Accounts.

Receipts.

272. The scheme commenced to earn revenue from the year 1932 and receipts on account of the share of the consolidated revenue are classified under the head " XIII ". The realisations from sale of plant and machinery are being credited under " Receipts on Capital Account ". During the current year such capital

receipts are estimated at Rs. 6 lakhs, while for the year 1934–35 they are estimated at Rs. 12 lakhs. Realisations from land sales during the current year are expected to be Rs. 35 lakhs, while next year Rs. 40 lakhs are expected to be realized.

Expenditure.

273. The expenditure includes outlay on the following items :—

Works.—Includes the cost of land, the staff charged to works, the expenditure on sub-rectangulation and that on the working of the dragline machines (of which nine are now working on the Flood Protective Bund and one on the drainage channels in the Rohri Division).

Establishment.—This item includes the estimated *pro rata* share of the ordinary establishment in Sind debitable to the Project and the estimated cost of special establishments employed specifically on the project.

Tools and Plant.—This item represents the *pro rata* charges expected to be debited to the project out of the total expenditure in Sind on ordinary tools and plant.

Suspense.—This head represents expenditure on the reserve of stock required for the several works.

Figures of expenditure.

Minor head.	Actuals, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
	(In thousands of rupees.)			
Works	1,28,94	51,24	65,24	56,65
Establishment	24,50	24,85	27,76	15,77
Pensionary charges	1,46	1,64	1,95	1,03
Tools and Plant	78	65	79	65
Suspense	— 1,25	— 20	— 5,91	— 20
Less—Receipts on capital account ..	— 13,63	— 2,00	— 6,00	— 12,00
	1,40,80	76,18	83,83	61,90
Interest charges—				
(*a*) met from loan funds ..	92,67	1,04,90	70,22	89,14
(*b*) met from refund of customs duty ..	10	10	10	10
(*c*) met from receipts from Barrage land sales.	24,69	24,00	35,00	40,00
(*d*) met from additional net revenue from the Barrage Project during 1932-33 and 1933-34	..	..	20,00	..
	1,17,46	1,29,00	1,25,32	1,29,24
Total ..	2,58,26	2,05,18	2,09,15	1,91,14

Considering the figures, exclusive of interest charges, there is an increase of 7,65 in the revised estimate as compared with the budget estimate for 1933–34 as shown below :—

	Increase (+) Decrease (—) (In thousands)
Works	+14,00
Establishment	+ 2,91
Pensionary charges	+ 31
Tools and plant	+ 14
Suspense	— 5,71
Receipts on capital account	— 4,00
	+ 7,65

Works.—The increase of 14,00 is due to the reasons given below :—

	Rs. In lakhs
(*i*) Payment of bills which could not be paid last year ..	5,00
(*ii*) Expenditure on works in connection with seepage from the Rohri Canal which was not foreseen at the time of preparing the budget for 1933–34	3,00
(*iii*) Additional expenditure on construction of water courses ..	1,00
(*iv*) Adjustment on account of surplus stone lying at Rohri Quarry by debit to " Works " and credit to " Suspense "	5,43
(*v*) *Less* on account of aggregate of small savings under various departmental heads	—43
	14,00

Establishment.—The increase of 2,91 is due to (*i*) the additional expenditure on account of the opening of the new Drainage Division, and the continuation for a longer period than provided for in the budget of the establishment of the Executive Engineer on special duty for compiling the completion report of the Lloyd Barrage Project, and (*ii*) the debit raised against the Project on account of the leave allowances of the ordinary establishments for the period of such leave as has been earned by them by their services on the project.

Pensionary charges.—The increase (31) is due to the increase in the rate for calculating these charges from 7·25 per cent. to 8·899 per cent.

Tools and Plant.—The small increase of 14 is due to the additional amount required for tools and plant for the Plant Division and the newly opened Drainage Division.

Suspense.—The saving (5,71) is due to an anticipated credit to this head from the surplus stone lying in Rohri Quarry by debit to I—Works.

Receipts on capital account.—The increase (4,00) is due to the increased realisations expected from the sale of surplus plant.

The decrease of 14,28 in the budget estimate for 1934–35 as compared with that for the current year is due to the fact that the works are practically completed.

Works.—The provision (56,65) for works is sub-divided into the following sub-heads :—

	Thousands.
A—Preliminary Expenses	39
B—Land	34
D—Regulators	1,38
E—Falls	1
F—(1) Other Cross Drainage Works	22
G—Bridges	36
H—Escapes	52
K—Buildings	2,95
L—Earthwork	2,14
M—Plantation	67
O—Miscellaneous	8
P—Maintenance	2
III—Distributaries	10,83
IV—Drainage Works	19,31
V—Watercourses	9,70
VI—Special Tools and Plant	2,18
VII—Losses on Stock	50
Sub-Rectangulation Works	1,28
Work-charged Establishment employed under Revenue Officer ..	3,97
Deduct—Credit on account of adjustment of cost of settlement work done by the Assistant Revenue Officer.	— 20
	56,65

No remarks are necessary with respect to small items. Notes on the large items are as follows :—

D—Regulators.—Provision has been made for regulators in connection with the remodelling of channels in the Rice Canal Division and for improvements to regulators elsewhere.

K—Buildings.—The provision is intended for the remaining buildings such as lineman's quarters, sluice establishment quarters, and some rest-houses.

L—Earthwork.—The provision under this head is mostly for remodelling channels in the Rice Canal Division on the Right Bank and for groyning work wherever necessary.

Distributaries.—The provision is for the completion of the channels wherever these are remaining, construction of modules and culverts; but here also, a considerable amount is provided for the remodelling of the existing channels in the Rice Canal Division.

IV—Drainage and Protective Works.—The provision under this head is mostly for the Flood Protective Bund Scheme.

V—*Watercourses.*—No payment has so far been made for the land acquired for watercourses. The provision made is for land, construction of watercourses in the new areas which are expected to be sold, and culverts.

Establishment (15,77) and tools and plant (65).—The provisions for these charges have been arrived at in accordance with the method explained in the "Note on the budget provision and final debit of expenditure on Public Works Department Establishment and Tools and Plant charges" (*vide* paragraphs 199–205 *ante*).

Suspense (— 20).—There is a *minus* provision under this head representing clearance of the suspense balances by adjusting the values of stock issued to works.

Receipts on capital account (12,00).—It is expected that realisations from the sale of plant next year will be about Rs. 12 lakhs.

APPENDIX A.

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

General Abstract of Budget Estimate, 1934-35.

Name of Circle or Division.	Actual Expenditure, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I—WORKS.				
Northern Sind Circle.				
Works in progress	16,55,005	7,34,700	10,22,200	2,71,000
Works not commenced				2,40,000
Total, Northern Sind Circle ...	16,55,005	7,34,700	10,22,200	5,11,000
Western Sind Circle.				
Works in progress	28,24,839	19,38,000	22,60,900	13,64,700
Works not commenced				12,97,700
Total, Western Sind Circle ...	28,24,839	19,38,000	22,60,900	26,62,400
Eastern Sind Circle.				
Works in progress, ...	15,30,650	4,04,500	5,94,500	1,14,000
Works not commenced				3,23,800
Total, Eastern Sind Circle ...	15,30,650	4,04,500	5,94,500	4,37,800
Rohri Canal Circle.				
Works in progress	48,06,478	7,31,000	20,37,100	2,19,500
Works not commenced				3,46,000
Total, Rohri Canal Circle ...	48,06,478	7,31,000	20,37,100	5,65,500
Southern Sind Circle.				
Works in progress	12,53,303	5,16,700	7,14,500	3,40,800
Works not commenced				2,10,800
Total, Southern Sind Circle ...	12,53,303	5,16,700	7,14,500	5,51,600
Development and Research Division.				
Works in progress	63,986	58,000	53,000	21,000
Works not commenced				1,43,000
Total, Development and Research Division ...	63,986	58,000	53,000	1,64,000

APPENDIX A—*concld.*

Name of Circle or Division.	Actual Expenditure, 1932-33.	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
1	2	3	4	5
I—WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.
Mechanical Division.				
Works in progess	-44,200	5,100	-12,06,000	92,000
Works not commenced				
Total, Mechanical Division ...	-44,200	5,100	-12,06,000	92,000
Plant Division.				
Works in progress	8,03,534	1,51,000	7,18,000	1,76,000
Works not commenced				
Total, Plant Division ...	8,03,534	1,51,000	7,18,000	1,76,000
Add—For Sub-rectangulation carried out by the Revenue Officer	Expenditure included in the various Circles.	1,85,000	1,31,000	1,27,700
Add—For Revenue Officer's Work-charged Establishment		4,20,000	4,19,000	3,97,300
Deduct—Changes since reported by the Superintending Engineers in the revised estimate for 1933-34	.....	.....	-2,00,000	.....
Total, I—Works ...	1,28,93,595	51,44,000	65,44,200	56,85,300
Deduct—Credit on account of adjustment of half the cost of Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to 5-Land Revenue.	.....	-20,000	-20,000	—20,000
Net Total, I—Works ...	1,28,93,595	51,24,000	65,24,200	56,65,300*
II—ESTABLISHMENT	24,50,443	24,84,500	27,75,500	15,76,600
Pensionary charges	1,46,285	1,64,500	1,95,300	1,02,600
III—TOOLS AND PLANT	78,345	65,000	79,000	65,200
IV—SUSPENSE	-1,25,190	-20,000	-5,91,000	-20,000
Less—Receipts on Capital Account ...	-13,63,100	-2,00,000	-6,00,000	-12,00,000
Total ...	1,40,80,378	76,18,000	83,83,000	61,89,700
Add—Interest charges to be met from loan funds.	92,67,039	1,04,90,000	70,22,000	89,14,000
Add—Interest charges to be met from refunds of Customs duty	10,626	10,000	10,000	10,000
Add—Interest charges to be met from receipts from Barrage land sales	24,68,430	24,00,000	35,00,000	40,00,000
Add—Interest charges to be met from additional net revenue from the Barrage Canals during 1932-33 and 1933-34	.....	.....	20,00,000	.....
Grand Total ...	2,58,26,473	2,05,18,000	2,09,15,000	1,91,13,700

* Includes Rs. 20,300 on account of non-voted charges.

APPENDIX B.

Abstract of Charges to be incurred in India and in England during 1934-35.

In India or in England.	Works.	Establishment.	Pensionary charges.	Tools and Plant.	Suspense.	*Deduct*—Receipts on capital account.	Interest charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	56,65,300	14,55,900	1,02,600	65,200	−20,000	−12,00,000	1,29,24,000*	1,90,93,000
In England ...	.....	1,20,700	.....	.....	.....	.....	.....	1,20,700
Total ...	56,65,300	15,76,600	1,02,600	65,200	−20,000	−12,00,000	1,29,24,000	1,91,13,700

* This amount is made up as under :—

Rs.	
89,14,000	to be met from loan funds.
40,00,000	to be met from receipts from sale of lands in Barrage zone.
10,000	to be met from refunds of Customs duty.
1,29,24,000	

APPENDIX C.

APPENDIX

Statement showing the distribution of the provision for I-Works

Name of Division	A Preliminary Expenses	B Land	D Regulators	E Falls	F Other Cross Drainage Works	G Bridges	H Escapes
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Sind Circle.							
1. Shikarpur Canals Division	.....	.....	.....	.....	.....	.....	.....
2. Khirtar Division	.....	5,000	.....	.....	.....	.....	.....
3. North Western Canal Division ...	.....	.....	.....	.....	.....	.....	.....
Total, Northern Sind Circle ...	.....	5,000	.....	.....	.....	.....	.....
Western Sind Circle.							
4. Northern Dadu Division	.....	.....	.....	.....	.....	.....	.....
5. Southern Dadu Division	.....	.....	.....	.....	.....	.....	.....
6. Rice Canal Division	39,200	2,800	1,05,200	.....	22,000	11,900	.....
7. Manchar Drainage Division	.....	.....	.....	.....	.....	.....	.....
8. Warah Division	.....	.....	.....	.....	.....	.....	.....
Total, Western Sind Circle ...	39,200	2,800	1,05,200	.....	22,000	11,900	.....
Eastern Sind Circle.							
9. Khipro Division	.....	.....	6,300	.....	.....	.....	.....
10. Mithrao Division	.....	3,000	.....	.....	.....	.....	.....
11. Northern Jamrao Division	.....	.....	.....	.....	.....	.....	.....
12. Southern Jamrao Division	.....	.....	.....	.....	.....	.....	.....
Total, Eastern Sind Circle ...	.....	3,000	6,300	.....	.....	.....	.....
Rohri Canal Circle.							
13. Rohri Division	.....	.....	.....	.....	.....	.....	.....
14. Nasrat Division	.....	.....	.....	.....	.....	.....	.....
15. Dad Division	.....	.....	6,000	1,000	.....	6,000	2,000
16. Hala Division	.....	.....	8,000	.....	.....	6,000	500
Total, Rohri Canal Circle ...	.....	.....	14,000	1,000	.....	12,000	2,500
Southern Sind Circle.							
17. Nasir Division	200	8,000	5,000	.....	.....	7,500	10,000
18. Hyderabad Division	.....	15,000	5,800	.....	.....	4,500	40,000
Total, Southern Sind Circle ...	200	23,000	10,800	.....	.....	12,000	50,000
19. Development and Research Division ...	.....	.....	2,000	.....	.....	.....	.....
20. Plant Division	.....	.....	.....	.....	.....	.....	.....
21. Mechanical Division	.....	.....	.....	.....	.....	.....	.....
22. *Add* for rectangulation, sub-rectangulation and levelling work to be done by the Revenue Officer.	.....	.....	.....	.....	.....	.....	.....
23. *Add* for Revenue Officer's establishment charged to works excluding that employed on Sub-rectangulation work.	.....	.....	.....	.....	.....	.....	.....
24. *Deduct*—Credit on account of the adjustment of cost of settlement work done by the Assistant Revenue Officer by debit to '5-Land Revenue'.	.....	.....	.....	.....	.....	.....	.....
Total, I-Works ...	39,400	33,800	1,38,300	1,000	22,000	35,900	52,500

* For repairs, dismantling, etc.,

C.

for the Lloyd Barrage and Canals Construction Project for 1934-35.

K Buildings	L Earthwork	M Plantation	O Miscellaneous	P Maintenance	III Distributaries	IV Drainage and Protective Works	V Watercourses	VI Special Tools and Plant	VII Losses on Stock.	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000
20,000	.....	.....	.....	.....	94,500	1,79,500	50,000	.....	.....	3,49,000
10,000	.....	.....	.....	.....	58,000	22,000	64,000	.....	.....	1,54,000
38,000	.....	.....	.....	.....	1,52,500	2,01,500	1,14,000	.....	.....	5,11,000
.....	20,000	18,000	.....	.....	47,900	30,700	41,400	.....	.....	1,58,000
61,000	5,000	16,000	.....	.....	1,90,500	.....	38,000	.....	.....	3,10,500
50,900	1,13,000	2,200	4,700	300	2,76,500	.....	71,300	.....	.....	7,00,000
.....	.....	.....	.....	.....	.....	10,40,000	.....	.....	.....	10,40,000
16,200	.....	4,000	.....	.....	73,700	2,60,000	1,00,000	.....	.....	4,53,900
1,28,100	1,38,000	40,200	4,700	300	5,88,600	13,30,700	2,50,700	.....	.....	26,62,400
15,000	.....	.....	.....	.....	2,000	60,000	90,000	.....	.....	1,73,300
5,000	30,000	4,500	3,500	2,000	55,500	.....	24,000	.....	.....	1,27,500
6,000	.....	.....	.....	.....	.....	18,000	13,000	.....	.....	37,000
17,000	.....	.....	.....	.....	83,000	.....	.....	.....	.....	1,00,000
43,000	30,000	4,500	3,500	2,000	1,40,500	78,000	1,27,000	.....	.....	4,37,800
6,000	.....	.....	.....	.....	10,500	1,44,000	10,000	.....	.....	1,70,500
.....	.....	.....	.....	.....	9,000	.....	1,45,000	.....	.....	1,54,000
10,000	.....	.....	.....	.....	19,000	.....	97,000	.....	.....	1,41,000
.....	.....	.....	.....	.....	10,500	.....	75,000	.....	.....	1,00,000
16,000	.....	.....	.....	.....	49,000	1,44,000	3,27,000	.....	.....	5,65,500
41,500	35,700	16,000	.....	.....	1,15,300	4,800	1,18,000	.....	.....	3,62,000
28,000	10,000	6,000	.....	.....	37,300	10,000	33,000	.....	.....	1,89,600
69,500	45,700	22,000	.....	.....	1,52,600	14,800	1,51,000	.....	.....	5,51,600
.....	.....	.....	.....	.....	.....	1,62,000	.....	.....	.....	1,64,000
.....	.....	.....	.....	.....	.....	.....	.....	1,26,000*	50,000	1,76,000
.....	.....	.....	.....	.....	.....	.....	.....	92,000*	.....	92,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,27,700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,97,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	—20,000
2,94,600	2,13,700	66,700	8,200	2,300	10,83,200	19,31,000	9,69,700	2,18,000*	50,000	56,65,300

of various kinds of plant.

APPENDIX D

TO THE

PUBLIC WORKS DEPARTMENT BUDGET ESTIMATE UNDER THE HEAD "55-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS" FOR THE YEAR 1934-35.

APPENDIX

Details of the individual items of I-Works in connection with the Lloyd Barrage and Canals

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		BARRAGE AND HEAD REGULATORS		
		A—PRELIMINARY		
Barrage including Head Regulators, I—Works.	1	Preliminary Expenses	13,000	84
		B—LAND		
	2	Land on Sukkur side	7,55,000	4,89,518
	3	Land on Rohri side		2,40,665
		Total, B—Land ..	7,55,000	7,30,183
		C—WORKS (PERMANENT WORKS)		
		(1) MAIN BARRAGE		
	4	Excavation	Provision for Permanent Works is Rs. 315·13 lakhs.	....
	5	Driving Piles		....
	6	Cross Piling		....
	7	Land abutments including foundations		....
	8	Land abutments and Wing walls		....
	9	Floor under Right Bank Scouring Sluices		....
	10	Floor under Barrage Proper		....
	11	Floor under Left Bank Scouring Sluices		....
	12	Superstructure for end abutments and Wing walls ..		....
	13	Superstructure for Barrage		2,14,40,252
	14	Centerings		....
	15	Barrage Gates		....
	16	Crane Track		....
	17	Cranes		40,000
	18	Track for Motor Trollies		....
	18A	Motor Trollies		....
	19	Lights		....
		(2) REGULATORS		
		Regulators on the Left Bank		
		(i) Items common (not provided for separately) and all regulators on the Left Bank		
	20	Regulator Gates		....
	20A	Excavation		....
	21	Driving Piles		39,12,924
	22	Cost of cross Piles		....
	23	Centering of Arches		....
		(ii) Khairpur Feeder West Canal Head Regulator		
	24	Floor		....
	25	Superstructure		....
	26	Electric Motors		....
		(iii) Rohri Canal Head Regulators.		
	27	Floor		....
	28	Superstructure		....
	29	Electric Motors		....
		(iv) Khairpur East Canal Head Regulator		
	30	Floor		....
	31	Superstructure		....
	32	Electric Motors		....
		Carried over ..	....	....

D.

Construction Project provided for in the budget estimate for 1934-35 under the head "55".

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
64,089	....	....	....	....	1	*Items 1 "' to 3.*—Excess is not final. It will disappear after debits are transferred to accounts of Canals.
10,53,630	....	....	....	....	2 3	
10,53,630	....	....	....	....		
....	....	....	....	....	4	
....	....	....	....	....	5	
....	....	....	....	....	6	
....	....	....	....	....	7	
....	....	....	....	....	8	
....	....	....	....	....	9	
....	....	....	....	....	10	
....	....	....	....	....	11	
....	....	....	....	....	12	
1,80,78,331	1,64,050	....	....	....	13	
....	....	....	....	....	14	
....	....	....	....	....	15	
....	....	....	....	....	16	
37,651	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	18A	
....	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	20A	
....	....	....	....	....	21	
38,55,121	2,900	....	....	....	22	
....	....	....	....	....	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
....	....	....	....	....	26	
....	....	....	....	....	27	
....	....	....	....	....	28	
....	....	....	....	....	29	
....	....	....	....	....	30	
....	....	....	....	....	31	
....	....	....	....	....	32	
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
		(v) Eastern Nara Head Regulator		
Barrage including Head Regulators, I—Works —*contd.*	33	Floor		....
	34	Superstructure		....
	35	Electric Motors		....
		(vi) Other items on the Left Bank		
	36	Connecting Walls between the Regulators ..		....
	37	Sloping Wing Wall of end		....
	38	Left Divide Wall		19,43,100
		Regulators on the Right Bank		
		(i) Items common (not provided for separately) to all Regulators on the Right Bank ..		28,05,862
	39	Excavation		....
	40	Driving Piles		....
	41	Steel Sheet Piling		....
	42	Centering of Arches		....
		(ii) Dadu Canal Head Regulator		
	43	Floor		....
	44	Superstructure		....
	45	Electric Motors		....
		(iii) Rice Canal Head Regulator		
	46	Floor		....
	47	Superstructure		....
	48	Electric Motors		....
		(iv) North Western Canal Head Regulator		
	49	Floor		....
	50	Superstructure		....
	51	Electric Motors		....
		(v) Other items on the Right Bank		
	52	Connecting wall between Regulators		....
	53	Sloping Wing wall at end		....
	54	Right Divide Wall		13,09,900
		(3) GUIDE BANK		
		Guide Banks on the Left Bank ..		3,90,525
	55	Bank Work above and below Barrage		....
	56	Cutting do. do.		....
	57	Pitching do. do.		....
	58	Stone Chips do. do.		46,884
	59	Apron do. do.		....
	60	Concrete Block below Barrage		....
		Guide Banks on the Right Bank including bunder wall ..		1,78,819
	60A	Deflector Vane Right Bank		....
	61	Bank Work above and below Barrage		2,48,537
	62	Cutting do. do.		....
	63	Pitching do. do.		....
	64	Stone Chips do. do.		....
	65	Apron do. do.		....
	66	Concrete block do.		....
	67	Raising Bunder wall and constructing retaining wall ..		....
	67A	Installation of Cables on Regulators and Barrage for supply of power to Motors, etc.		83,938
	67B	Installation of cables on Regulators and Barrage for supply of light on Regulators, Barrage, etc.		94,334
	67C	Loading, unloading Barrage Gates		....
	67D	Erection, removing and re-fixing road and Gate Bridge Centres.		....
	67E	Handling and erecting of Regulator Gates ..		....
	67F	Diving bell for inspecting floor of Barrage ..		....
		Total, Permanent Works ..	3,15,13,000	3,24,95,075

Provision for Permanent Works is Rs. 315·13 lakhs.

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	....	....	....	....	36	
....	....	....	....	....	37	
15,49,896	6,100	....	....	....	38	
28,71,599	11,350	....	....	....		
....	....	....	....	....	39	
....	....	....	....	....	40	
....	....	....	....	....	41	
....	....	....	....	....	42	
....	....	....	....	....	43	
....	....	....	....	....	44	
....	....	....	....	....	45	
....	....	....	....	....	46	
....	....	....	....	....	47	
....	....	....	....	....	48	
....	....	....	....	....	49	
....	....	....	....	....	50	
....	....	....	....	....	51	
....	....	....	....	....	52	
....	....	....	....	....	53	
12,32,403	....	....	....	....	54	
3,66,134	....	....	....	....		
....	....	....	....	....	55	
....	....	....	....	....	56	
48,385	....	....	....	....	57	
....	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
1,23,270	....	....	....	....		
1,11,245	2,70,000	....	....	....	60A	
2,34,838	....	....	....	....	61	
....	....	....	....	....	62	
....	....	....	....	....	63	
....	....	....	....	....	64	
....	....	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....	67	
....	....	....	....	....	67A	
79,541	....	....	....	....		
91,152	....	....	....	....	67B	
....	....	....	....	....	67C	
....	....	....	....	....	67D	
....	....	....	....	....	67E	
....	....	....	....	....	67F	
....	....	....	....	....		
2,86,79,566	4,54,400	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		SERVICE WORKS.		
Barrage including Head Regulators. I—Works —*contd.*	68	Railways	Provision for Service Works is Rs. 85·92 lakhs.	6,49,032
	69	Service Roads and Bunds		51,597
	70	Water Supply		3,19,228
	71	Sanitation		2,40,065
	72	Running Expenses of Motor Lorry		1,501
	72A	Maintenance of Floating Craft (Fleet)		15,08,198
	73	Wharves		2,99,498
	74	Cofferdams		44,06,279
	75	Pumping		11,93,717
	76	Stores Depot		....
	77	Carriage of Stores		....
	78	Lighting and Fans		....
	79	Telegraphs and Telephones		99,203
	80	Core boxes and Moulds		....
	80A	Block Moulding Yard		....
	80B	Running Expenses of Electric Power Plant ..		....
	80C	Do. Miscellaneous Plant		....
	80D	Do. Railway B. G.		12,752
	80E	Supply of current to works and streets		....
	80F	Lighting Works Yard Area		....
	80G	Contingencies to meet debits for water supply and conservancy.		....
		Total, Service Works ..	85,92,000	87,81,070
		Total, C—Works ..	4,01,05,000	4,12,76,145
		K—BUILDINGS.		
	81	Officers' Bungalows—	Provision for Buildings is Rs. 21·26 lakhs.	
		2 Superintending Engineers' Bungalows ..		97,677
		10 Executive do. do. ..		3,47,920
		7 Assistant Executive do. do. ..		1,50,283
	82	Office Buildings		2,66,357
	83	Hospital, Workshop, Sheds for Stores, Gymkhana, Institute and Workshop Buildings for Railways.		6,23,396
	83A	Jungle Cutting		5,940
	83B	Quarters for subordinates, Clerks, menials, etc. ..		9,24,037
		30 Assistant Engineers' Quarters		
		31 Supervisors' Quarters		
		81 Overseers' do.		....
		117 Clerks' Quarters		
		188 Menials' do.		
	84	Karachi—Buildings		77,154
	84A	Power House and Transmission Lines		....
	84B	Power House and Township distribution system ..		....
	84C	Inspection Bungalow		29,440
	84D	Constructing Municipal Naka		....
	85	Repairs to buildings		....
	85A	Sub-Station		....
	85B	Water Supply Townships		....
	85C	Roads		1,25,683
	85D	Proportionate Share of cost transferred to other Divisions.		1,00,990
				—3,88,542
		Total, K—Buildings ..	21,26,000	23,60,335
	86	Unforseen items	3,68,000	....
	86A	O—Miscellaneous	1,21,000	1,25,453
	86B	P—Maintenance	4,48,000	4,27,831
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,71,039	....	....	....	....	68	
56,682	....	....	....	....	69	
2,61,107	....	....	....	....	70	
2,12,626	....	....	....	....	71	
1,087	....	....	....	....	72	
13,98,228	....	....	....	....	72A	
2,98,062	....	....	....	....	73	
40,41,939	....	....	....	....	74	
9,53,000	....	....	....	....	75	
....	....	....	....	....	76	
....	....	....	....	....	77	
....	....	....	....	....	78	
84,327	5,000	....	....	....	79	
....	....	....	....	....	80	
....	....	....	....	....	80A	
....	....	....	....	....	80B	
....	....	....	....	....	80C	
10,813	....	....	....	....	80D	
....	....	....	....	....	80E	
....	....	....	....	....	80F	
....	....	....	....	....	80G	
79,88,910	5,000	....	....	....		
3,66,68,476	4,59,400	....	....	....		
97,885	....	....	....	....		
3,57,136	....	....	....	....	81	
1,55,089	....	....	....	....		
2,57,699	600	....	....	....	82	
5,19,861	8,500	....	....	....	83	
5,930	....	....	....	....	83A	
8,04,388						
....	....	....	....	....	83B	
76,786	....	....	....	....	84	
....	....	....	....	....	84A	
....	....	....	....	....	84B	
28,984	....	....	....	....	84C	
....	....	....	....	....	84D	
....	....	....	....	....	85	
....	....	....	....	....	85A	
86,056	....	....	....	....	85B	
1,02,178	....	....	....	....	85C	
—3,88,622	....	....	....	....	85D	
21,03,370	9,100	....	....	....		
....	....	....	....	....	86	
1,58,685	—56,200	....	....	....	86A	
4,20,926	800	....	....	....	86B	
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		SPECIAL TOOLS AND PLANT		
Barrage including Head Regulators I—Works —*concld.*	87	Railways	Provision for Special Tools and Plant is Rs. 105·54 lakhs.	27,32,128
	88	Fleet		48,12,037
	89	Cranes		5,75,617
	90	Pumping Plant for Cofferdams		2,36,860
	91	Pile Drivers		11,35,762
	92	Stone Crushers and Concrete mixers		1,31,283
	93	Moulds for Blocks		1,00,154
	94	Air Compressors and Pneumatic Tools		52,743
	95	Diving gear and apparatus		23,750
	96	Workshops		1,66,755
	97	Water Supply Plant		1,66,702
	98	Mortar Mills		2,19,635
	99	Electric Power Plant and Transmission Lines ..		14,22,010
	100	Steel Sheet Piling		24,19,931
	101	Miscellaneous Plant		4,21,400
	102	Quarry Plant		5,00,000
	103	Stone Dressing Plant		4,55,000
	104	Block Yard Plant		1,62,012
	105	Customs		2,61,100
	106	Repairs		15,60,400
		Total, VI—Special Tools and Plant ..	1,05,54,000	1,75,55,279
		Deduct—Credit on account of depreciation and heavy repairs to plant included in the cost of works.	....	—61,48,353
		Net Total { VI—Special Tools and Plant ..	1,05,54,000	1,14,06,926
		{ VII—Losses in Stock ..	....	....
		Total, I—Works ..	5,44,90,000	5,63,26,957

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
25,41,882	....	....	....	....	87	
46,91,480	....	....	....	....	88	
5,67,222	....	....	....	....	89	
2,37,626	....	....	....	....	90	
11,35,950	....	....	....	....	91	
1,39,476	....	....	....	....	92	
1,00,154	....	....	....	....	93	
52,743	....	....	....	....	94	
23,751	....	....	....	....	95	
1,24,703	....	....	....	....	96	
1,72,098	....	....	....	....	97	
2,22,346	....	....	....	....	98	
14,79,633	....	....	....	....	99	
23,46,402	....	....	....	....	100	
4,29,068	....	....	....	....	101	
4,38,376	....	....	....	....	102	
3,32,457	....	....	....	....	103	
1,62,012	....	....	....	....	104	
2,69,118	....	....	....	....	105	
6,12,964	1,51,000	1,26,000	....	1,26,000	106	
1,60,79,461	1,51,000	1,26,000	....	1,26,000		
—54,93,290	....	....	....	....		
1,05,86,171	1,51,000	1,26,000	....	1,26,000		
54,500	5,67,000	....	....	....		
5,11,09,847	11,31,100	1,26,000	....	1,26,000		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
ROHRI CANAL SYSTEM, I—WORKS.		ROHRI CANAL SYSTEM.		
		Main Line—Rohri Canal.		
	1	A—Preliminary Expenses	82,700	62,169
	2	B—Land	11,36,900	12,09,597
	3	D—Regulators	13,26,500	13,35,564
	4	E—Falls	3,43,000	4,30,043
	5	F-1—Other Cross Drainage Works	90,000	60
	6	G—Bridges	8,94,000	8,71,990
	7	H—Escapes	12,03,800	11,93,696
	8	K—Buildings	14,09,100	14,85,425
		Details.		
		(*a*) Inspection Bungalows	....	....
		(*b*) Officers' Bungalows	....	....
		(*c*) Office Buildings	....	....
		(*d*) Subordinates' Quarters	....	....
		(*e*) Other Buildings	....	....
	9	L—Earthwork	1,47,78,190	1,25,95,728
	9A	L-1—Boundaries and Service Roads	40,700	14,819
	10	M—Plantation	1,41,000	1,18,352
	11	O—Miscellaneous	1,60,500	6,69,590
	12	P—Maintenance	4,20,400	3,93,813
	13	Distributaries and Minors	51,06,600	52,46,556
	14	Drainage and Protective Works	25,75,170	2,76,050
	15	Watercourses	22,64,670	17,62,179
		Total, Rohri Canal, Main Canal ..	3,19,73,230	2,76,65,631
		Naulakhi Branch		
	16	A—Preliminary Expenses	6,400	6,000
	17	B—Land	26,000	12,963
	18	C—Works	1,000	....
	19	D—Regulators	25,500	22,867
	20	F-1—Other Cross Drainage Works	70,000	70,225
	21	G—Bridges	23,800	21,380
	22	H—Escapes	....	....
	23	K—Buildings	29,500	23,911
		Details		
		(*a*) Inspection Bungalows and Rest Houses ..	....	13,188
		(*b*) Office Buildings	....	9,493
		(*c*) Other Buildings	....	1,230
	24	L—Earthwork	2,09,260	2,02,264
	25	L-1—Boundaries and Service Roads	740	687
	26	M—Plantation	2,000	1,140
	27	O—Miscellaneous	4,000	12,834
	28	P—Maintenance	7,000	15,813
	29	Distributaries and Minors	4,81,410	4,84,220
	30	Watercourses	1,91,840	1,53,765
		Total, Naulakhi Branch ..	10,78,450	10,28,069
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
59,244	....	....	....	....	1	
8,62,995	20,500	....	15,000	15,000	2	
12,92,444	4,000	....	5,700	5,700	3	
3,84,048	1,000	....	1,000	1,000	4	
60	....	....	....	....	5	
7,05,838	17,400	....	5,800	5,800	6	
10,98,838	20,800	....	42,552	42,552	7	
14,45,935	1,08,400	....	33,000	33,000*	8	* The excess will be dealt with in the completion report.
6,10,873	16,700	....	28,000	28,000		
3,68,362	69,000	....	....	....		
2,43,198	14,000	....	5,000	5,000		
1,29,095	....	....	....	....		
94,407	8,700	....	....	....		
1,40,07,143	1,30,500	....	41,000	41,000	9	
8,794	3,000	....	....	....	9A	
1,22,599	8,200	....	3,000	3,000	10	
6,16,348	6,600	....	....	....	11	
3,26,811	6,800	....	....	....	12	
48,62,175	2,18,200	....	34,000	34,000	13	
95,736	2,65,800	11,000	2,75,000	2,86,000	14	
8,07,822	3,88,200	56,300	55,000	1,11,300	15	
2,66,96,830	11,99,400	67,300	5,11,052	5,78,352		
5,999	....	....	....	....	16	
12,227	....	....	....	....	17	
....	....	....	....	....	18	
21,765	....	....	....	....	19	
47,765	....	....	....	....	20	
19,989	2,000	....	....	....	21	
....	....	....	....	....	22	
21,888	6,000	6,000	....	6,000	23	
12,049	....	....	....	....		
8,731	....	....	....	....		
1,108	6,000	6,000	....	6,000		
1,92,435	....	....	....	....	24	
687	....	....	....	....	25	
....	....	....	....	....	26	
11,340	....	....	....	....	27	
12,124	2,900	....	....	....	28	
4,58,759	6,265	2,500	....	2,500	29	
1,09,050	45,000	4,000	....	4,000	30	
9,14,028	62,165	12,500	....	12,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		ROHRI CANAL SYSTEM—*contd.*		
		Mahrabpur Branch.		
	31	A—Preliminary Expenses	3,500	3,320
	32	B—Land	4,000	4,879
	33	D—Regulators	24,500	25,607
	34	G—Bridges	5,600	5,110
	35	K—Buildings	34,500	31,240
		Details.		
		(*a*) Inspection Bungalow and Rest Houses ..	....	28,782
		(*b*) Office Buildings	....	....
		(*c*) Other Buildings	....	2,458
	36	L—Earthwork	59,620	52,955
	36A	L-1—Boundary and Service Roads	380	345
	37	M—Plantation	1,500	420
	38	O—Miscellaneous	2,500	7,264
	39	P—Maintenance	4,000	4,660
	40	Distributaries and Minors	5,87,990	5,94,352
	41	Watercourses	1,19,540	1,76,302
		Total, Mahrabpur Branch ..	8,47,630	9,06,454
		Khairpur Feeder, East.		
	42	A—Preliminary Expenses	2,000	1,566
	43	B—Land	1,05,000	1,04,654
	44	D—Regulators	50,000	25,448
	45	G—Bridges	30,000	32,860
	46	L—Earthwork	5,15,950	4,74,003
	47	L-1—Boundary and Service Roads	1,950	....
	48	M—Plantation	1,500	....
	49	O—Miscellaneous	5,000	15,937
	50	P—Maintenance	9,000	17,016
	51	Distributaries (Sanharo Extension)	1,19,300	73,803
		Total, Khairpur Feeder, East ..	8,39,700	7,45,287
		Khairpur Feeder, West.		
	52	A—Preliminary Expenses	500	2,132
	53	B—Land	36,400	13,306
	54	D—Regulators	....	76,614
	55	G—Bridges	....	28,607
	56	L—Earthwork	82,800	2,95,324
	57	M—Plantation	500	....
	58	O—Miscellaneous	3,000	18,057
	59	P—Maintenance	400	12,748
		Total, Khairpur Feeder, West ..	1,23,600	4,46,788
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
3,320	....	....	....	....	31	
3,905	....	....	....	....	32	
22,179	....	....	....	....	33	
4,986	2,000	....	....	....	34	
31,615	....	....	....	....	35	
29,340	....	....	....	....		
....	....	....	....	....		
2,275	....	....	....	....		
61,984	....	....	....	....	36	
352	....	....	....	....	36A	
309	....	....	....	....	37	
6,633	....	....	....	....	38	
4,080	200	....	....	....	39	
5,44,643	3,500	....	8,000	8,000	40	
1,07,860	34,200	....	4,000	4,000	41	
7,91,866	39,900	....	12,000	12,000		
1,566	....	....	....	....	42	
1,01,456	....	....	....	....	43	
21,048	....	....	....	....	44	
27,211	....	....	....	....	45	
4,89,452	3,000	....	....	....	46	
....	....	....	....	....	47	
....	....	....	....	....	48	
10,880	....	....	....	....	49	
14,339	....	....	....	....	50	
39,332	1,700	....	....	....	51	
7,05,284	4,700	....	....	....		
....	....	....	....	....	52	The figures of expenditure include the cost of the Extension of Khairpur Feeder West which was separately sanctioned.
....	....	....	....	....	53	
18,500	....	....	....	....	54	
....	....	....	....	....	55	
8,000	....	....	....	....	56	
....	....	....	....	....	57	
....	....	....	....	....	58	
2,704	....	....	....	....	59	
29,204	....	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of Works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM, I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Sehra Branch.		
	60	A—Preliminary Expenses	3,000	4,485
	61	B—Land	84,000	55,561
	62	D—Regulators	45,500	40,647
	63	G—Bridges	20,900	17,490
	64	H—Escapes	3,000	....
	65	K—Buildings	91,800	65,804
		Details.		
		(*a*) Office Buildings	....	16,711
		(*b*) Residential Buildings	....	....
		(*c*) Inspection Bungalows and Rest Houses ..	....	45,403
		(*d*) Other Buildings	....	3,690
	66	L—Earthwork	1,19,400	1,18,201
	67	L-1—Boundary and Service Roads	600	....
	68	M—Plantation	8,000	1,045
	69	O—Miscellaneous	9,000	10,174
	70	P—Maintenance	17,000	14,006
	71	Distributaries and Minors	6,43,950	7,36,399
	72	Watercourses	2,73,800	2,50,790
		Total, Sehra Branch ..	13,19,950	13,14,602
		Nasrat Branch.		
	73	A—Preliminary Expenses	5,500	15,242
	74	B—Land	12,300	22,833
	75	D—Regulators	1,58,000	3,02,816
	76	E—Falls	1,84,000	....
	77	G—Bridges	33,100	37,191
	78	H—Escapes	12,000	....
	79	K—Buildings	2,02,750	1,81,959
		Details.		
		(*a*) Office Buildings	....	65,057
		(*b*) Residential Buildings	....	....
		(*c*) Inspection Bungalows and Rest Houses ..	....	93,490
		(*d*) Quarters	....	13,430
		(*e*) Other Buildings	....	9,982
	80	L—Earthwork	4,05,600	4,26,036
	80A	L-1—Boundary and Service Roads	4,400	6,330
	81	M—Plantation	11,000	4,738
	82	O—Miscellaneous	37,000	96,844
	83	P—Maintenance	40,500	26,981
	84	Distributaries and Minors	23,54,600	24,25,997
	85	Drainage and Protective Works	5,41,830	5,875
	86	Watercourses	12,13,000	10,33,012
		Total, Nasrat Branch ..	52,15,580	45,85,854
		Dad Branch.		
	87	A—Preliminary Expenses	4,500	3,863
	88	B—Land	23,000	19,167
	89	D—Regulators	28,000	25,554
	90	G—Bridges	11,000	9,542
	91	K—Buildings	1,28,750	1,24,502
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
4,453	....	....	....	....	60	
72,020	....	....	....	....	61	
32,845	....	....	....	....	62	
15,745	....	....	....	....	63	
....	100	....	....	....	64	
67,248	....	....	....	....	65	
....	....	....	....	....		
....	....	....	....	....		
63,292	....	....	....	....		
3,956	....	....	....	....		
1,26,578	....	....	....	....	66	
....	....	....	....	....	67	
685	....	....	....	....	68	
13,372	....	....	....	....	69	
7,865	....	....	....	....	70	
5,43,400	6,800	....	....	....	71	
1,25,472	30,500	2,000	....	2,000	72	
10,09,683	37,400	2,000	....	2,000		
15,243	....	....	....	....	73	
18,430	....	....	....	....	74	
3,12,716	13,500	....	....	....	75	
....	....	....	....	....	76	
31,110	500	....	....	....	77	
....	....	....	....	....	78	
1,45,784	20,300	9,000	....	9,000	79	
53,551	2,000	....	....	....		
....	....	....	....	....		
70,085	8,000	....	....	....		
8,449	6,000	2,000	....	2,000		
13,699	4,300	7,000	....	7,000		
4,07,015	9,000	3,000	....	....	80	
3,013	....	....	....	....	80A	
2,811	....	....	....	....	81	
53,544	9,800	....	....	....	82	
20,474	....	....	....	....	83	
20,22,439	82,000	7,700	....	7,700	84	
2,478	....	....	....	....	85	
3,65,647	54,900	1,25,000	....	1,25,000	86	
34,00,704	1,90,000	1,41,700	....	1,41,700		
3,600	....	....	....	....	87	
13,220	....	....	....	....	88	
25,783	3,000	....	2,000	2,000	89	
9,041	3,490	....	2,000	2,000	90	
1,11,996	12,615	....	5,000	5,000	91	
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of Works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM, —WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Dad Branch—concld.		
		Details.		
		(*a*) Officers' Bungalows	....	....
		(*b*) Quarters	....	....
		(*c*) Inspection Bungalows and Rest Houses ..	....	....
		(*d*) Office Buildings..	....	....
		(*e*) Other Buildings..	....	....
	92	L—Earthwork	98,000	95,503
	93	L-1—Boundary and Service Roads	2,000	....
	94	M—Plantation	13,000	6,616
	95	O—Miscellaneous	6,000	20,505
	96	P—Maintenance	14,000	12,303
	97	Distributaries and Minors	5,77,200	5,85,978
	98	Watercourses	2,45,000	1,71,970
		Total, Dad Branch ..	11,50,450	10,75,503
		Thul Branch.		
	99	A—Preliminary Expenses	3,500	2,867
	100	B—Land	19,000	....
	101	D—Regulators	33,000	42,657
	101A	G—Bridges	....	....
	102	L—Earthwork	50,000	52,867
	103	M—Plantation	4,000	1,297
	104	O—Miscellaneous	3,000	9,918
	105	P—Maintenance	3,000	8,927
	106	Distributaries and Minors	4,14,400	4,12,982
	107	Watercourses	1,86,000	1,44,603
		Total, Thul Branch ..	7,15,900	6,76,118
		Alibahar Branch.		
	108	A—Preliminary Expenses	400	2,276
	109	B—Land	2,200	5,664
	110	D—Regulators	23,000	18,676
	110A	G—Bridges	....	12
	110B	K—Buildings	....	1,241
	111	L—Earthwork	35,400	35,395
	112	L-1—Boundary and Service Roads	700	....
	113	M—Plantation	1,100	....
	114	O—Miscellaneous	800	3,985
	115	P—Maintenance	1,500	2,271
	116	Distributaries and Minors	4,23,550	3,86,697
	117	Watercourses	1,73,400	1,41,704
		Total, Alibahar Branch ..	6,62,050	5,97,921
		Hala Branch.		
	118	A—Preliminary Expenses	5,400	1,730
	119	B—Land	15,000	17,878
	120	D—Regulators	21,000	21,394
	121	G—Bridges	13,300	12,757
	122	K—Buildings	69,500	67,208
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	2,000	....	....	....		
....	....	....	....	....		
59,867	8,615	....	....	....		
28,190	....	....	....	....		
23,939	2,000	....	5,000	5,000		
1,00,045	12,087	....	....	....	92	
....	....	....	....	....	93	
5,660	314	....	....	....	94	
12,565	10,039	....	....	....	95	
10,992	....	....	....	....	96	
5,06,445	4,769	....	4,000	4,000	97	
72,027	8,000	17,000	....	17,000	98	
8,71,374	54,314	17,000	13,000	30,000		
2,934	....	....	....	....	99	
8,606	....	....	....	....	100	
32,368	3,000	....	2,000	2,000	101	
36	3,221	....	2,000	2,000	101A	
54,762	182	....	....	....	102	
147	....	....	....	....	103	
4,467	1,136	....	....	....	104	
3,255	....	....	....	....	105	
3,40,244	6,961	....	3,000	3,000	106	
65,063	23,156	16,000	....	16,000	107	
5,11,882	37,656	16,000	7,000	23,000		
2,276	....	....	....	....	108	
3,478	....	....	....	....	109	
17,628	390	....	2,000	2,000	110	
301	....	....	....	....	110A	
1,395	....	....	....	....	110B	
34,805	1,220	....	....	....	111	
....	....	....	....	....	112	
....	....	....	....	....	113	
3,948	—120	....	....	....	114	
1,835	....	....	....	....	115	
3,90,128	21,500	....	2,000	2,000	116	
77,168	51,000	....	10,000	10,000	117	
5,32,962	73,990	....	14,000	14,000		
4,574	....	....	....	....	118	
15,022	....	....	....	....	119	
20,729	....	....	2,000	2,000	120	
12,364	....	....	2,000	2,000	121	
63,107	....	....	....	....	122	
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Hala Branch—concld.		
		Details.		
		(*a*) Office Buildings	....)	44,813
		(*b*) Inspection Bungalows and Rest Houses ..	....	18,722
		(*c*) Quarters	....	....
		(*d*) Other Buildings	....	3,673
	123	L—Earthwork	1,10,400	1,51,213
	124	L-1—Boundary and Service Roads	3,400	....
	125	M—Plantation	6,000	6,098
	126	O—Miscellaneous	7,200	9,498
	127	P—Maintenance	11,400	6,558
	128	Distributaries and Minors	6,08,500	8,08,130
	129	Watercourses	3,52,250	2,28,748
		Total, Hala Branch ..	12,23,350	13,31,212
		Tando Adam Branch.		
	130	A—Preliminary Expenses	5,500	1,211
	131	B—Land	18,000	19,125
	132	D—Regulators	32,000	53,822
	133	G—Bridges	75,000	47,219
	134	L—Earthwork	1,23,000	1,82,687
	135	L-1—Boundary and Service Roads	3,600	....
	136	M—Plantation	3,600	....
	137	O—Miscellaneous	2,600	11,039
	138	P—Maintenance	5,000	3,271
	139	Distributaries and Minors	5,44,910	5,76,197
	140	Watercourses	2,34,250	1,80,166
		Total, Tando Adam Branch ..	10,47,460	10,74,737
		Shahdadpur Jam Branch.		
	141	A—Preliminary Expenses	4,500	2,277
	142	B—Land	14,500	16,105
	143	D—Regulators	27,000	19,959
	144	G—Bridges	59,000	56,184
	145	L—Earthwork	1,09,700	1,48,869
	146	L-1—Boundary and Service Roads	3,300	....
	147	M—Plantation	7,800	....
	148	O—Miscellaneous	6,000	8,820
	149	P—Maintenance	4,500	1,090
	150	Distributaries and Minors	6,25,240	6,21,361
	151	Watercourses	2,32,850	1,98,973
		Total, Shahdadpur Jam Branch ..	10,94,390	10,73,638
		Carried over ..	....	....

D—*contd.*

Outlay.		Budget for 1934-35.			Item No.	Remarks.
Actual to end of 1932-33.	Probable during 1933-34.	Works in progress.	Works not commenced.	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
41,314	....	....	....	....		
18,559	....	....	....	....		
....	....	....	....	....		
3,234	....	....	....	....		
1,30,877	17,277	....	....	....	123	
476	....	....	....	....	124	
5,468	....	....	....	....	125	
10,128	....	....	....	....	126	
6,117	....	....	....	....	127	
6,94,061	50,818	....	2,500	2,500	128	
1,23,299	74,400	....	10,000	10,000	129	
10,86,222	1,42,495	....	16,500	16,500		
5,532	....	....	....	....	130	
18,792	....	....	....	....	131	
40,755	470	....	2,000	2,000	132	
50,025	−3,688	....	1,000	1,000	133	
1,44,719	41,548	....	....	....	134	
....	....	....	....	....	135	
....	....	....	....	....	136	
11,660	....	....	....	....	137	
4,038	....	....	....	....	138	
5,22,042	8,825	....	2,000	2,000	139	
83,292	65,800	....	10,000	10,000	140	
8,80,855	1,12,955	....	15,000	15,000		
4,345	....	....	....	....	141	
18,215	....	....	....	....	142	
19,734	....	....	2,000	2,000	143	
46,040	1,950	....	1,000	1,000	144	
1,25,935	22,320	....	....	....	145	Excess will be dealt with in the completion Report.
291	....	....	....	....	146	
....	....	....	....	....	147	
9,710	....	....	....	....	148	
833	....	....	....	....	149	
5,94,598	28,770	....	2,000	2,000	150	
91,314	86,200	....	10,000	10,000	151	
9,11,015	1,39,240	....	15,000	15,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM I—WORKS —*contd.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*contd.*		
		Nasir Branch.		
	152	A—Preliminary Expenses	24,000	25,662
	153	B—Land	2,11,300	1,13,677
	154	D—Regulators	2,05,000	1,76,917
	155	F—1 Cross Drainage Works	70,000	24,830
	156	G—Bridges	1,99,500	1,80,648
	157	K—Buildings	2,48,960	2,68,185
		Details.		
		(*a*) Office Buildings	47,780	41,743
		(*b*) Inspection Bungalows and Rest Houses ..	1,59,980	1,78,604
		(*c*) Other Buildings	41,200	47,838
	158	L—Earthwork	11,44,100	11,12,072
	159	M—Plantation	31,500	16,893
	160	O—Miscellaneous	32,000	72,936
	161	P—Maintenance	65,000	25,117
	162	Distributaries and Minors	22,32,710	19,28,803
	163	Watercourses	11,31,100	8,74,412
		Total, Nasir Branch ..	55,95,170	48,20,152
		Sarfraz Branch.		
	164	A—Preliminary Expenses	5,000	4,800
	165	B—Land	20,000	9,225
	166	D—Regulators	22,000	19,468
	167	G—Bridges	6,600	5,993
	168	K—Buildings (Other Buildings)	9,000	3,192
	169	L—Earthwork	79,200	66,636
	170	M—Plantation	2,000	2,160
	171	O—Miscellaneous	3,000	688
	172	P—Maintenance	8,000	2,784
	173	Distributaries	4,92,200	4,30,242
	174	Watercourses	2,17,000	1,82,627
		Total, Sarfraz Branch ..	8,64,000	7,27,815
		Hyderabad Branch.		
	175	A—Preliminary Expenses	4,500	4,432
	176	B—Land	37,400	33,208
	177	D—Regulators	38,000	33,062
	178	G—Bridges	18,500	15,932
	179	K—Buildings	1,66,890	80,889
		Details.		
		(*a*) Office Buildings	....	9,232
		(*b*) Inspection Bungalows and Rest Houses ..	....	63,882
		(*c*) Other Buildings	....	7,775
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
23,658	142	200	....	200	152	
62,531	469	8,000	....	8,000	153	
1,73,229	7,771	5,000	....	5,000	154	
25,900	4,100	....	10,000	10,000	155	
1,82,652	8,848	7,500	....	7,500	156	
2,36,861	40,639	....	41,500	41,500	157	
36,938	14,322	....	....	....		
1,42,922	20,320	....	36,000	36,000		
57,001	5,997	....	5,500	5,500		
9,49,552	1,14,448	35,700	....	35,700	158	
7,616	7,384	16,000	....	16,000	159	
53,488	13,512	....	....	....	160	
17,783	417	....	....	....	161	
17,02,150	1,77,424	1,10,300	9,800	1,20,100	162	
2,70,154	1,11,846	1,38,000	....	1,38,000	163	
37,05,574	4,87,000	3,20,700	61,300	3,82,000		
4,800	....	....	....	....	164	
9,633	1,000	....	....	....	165	
18,726	75	....	330	330	166	
4,326	900	....	444	444	167	
2,447	400	....	....	....	168	
59,163	4,800	....	3,000	3,000	169	
....	500	....	1,500	1,500	170	
3,478	200	....	....	....	171	
1,471	....	....	....	....	172	
4,15,631	35,850	....	8,000	8,000	173	
23,344	30,320	....	6,000	6,000	174	
5,43,019	74,045	....	19,274	19,274		
4,431	....	....	....	....	175	
27,060	5,000	....	....	....	176	
20,418	45	....	1,788	1,788	177	
15,766	....	....	2,186	2,186	178	
79,081	370	....	....	....	179	
....	....	....	....	....		
79,081	370	....	....	....		
....	....	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
ROHRI CANAL SYSTEM, I—WORKS —*concluded.*		Brought forward ..	....	....
		ROHRI CANAL SYSTEM—*concld.*		
		Hyderabad Branch—concld.		
	180	L—Earthwork	1,68,100	1,59,638
	181	M—Plantation	5,000	2,400
	182	O—Miscellaneous	7,000	11,576
	183	P—Maintenance	14,000	15,178
	184	Distributaries	4,31,400	4,23,808
	185	Water-courses	2,74,300	2,10,677
		Total, Hyderabad Branch ..	11,65,090	9,90,800
		Add—Adjustments since made	....	....
		Reserve (i.e. Probable assests)*	16,68,000	....
		Unforeseen expenditure due to floods	9,85,000	....
		Grand Total, Rohri Canal System ..	5,75,69,000	4,90,60,581

Note.—This represents amount of Establishment, Tools and Plant and Indirect charges on cost of

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,55,549	3,800	....	3,000	3,000	180	
....	500	....	1,500	1,500	181	
11,684	300	....	....	....	182	
12,881	1,250	....	....	....	183	
3,48,168	37,850	....	9,300	9,300	184	
94,791	25,580	....	7,000	7,000	185	
7,69,829	74,695	....	24,774	24,774		
10,75,158	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
4,44,35,489	27,29,955	5,77,200	7,08,900	12,86,100		

watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM.			Rs.	Rs.
		EASTERN NARA SYSTEM.		
		Nara Supply Channel.		
		II—Main Canal and Branches.		
	1	A—Preliminary Expenses	11,000	10,950
	2	B—Land	4,95,000	4,88,808
	3	C—Works	9,000	....
	4	G—Bridges	5,32,000	5,35,311
	5	K—Buildings	18,000	32,217
	6	L—Earthwork	40,35,000	34,89,145
	7	L-1—Boundary and Service Roads	2,000	3,796
	8	M—Plantation	8,000	9,843
	9	O—Miscellaneous	12,000	26,559
	10	P—Maintenance	15,000	7,236
		Total ..	51,37,000	46,03,865
		III—Distributaries.		
	11	A—Preliminary Expenses	1,500	1,874
	12	B—Land	50,000	59,659
	13	D—Regulators	....	25,051
	14	E—Falls	....	1,715
	15	G—Bridges	48,000	6,804
	16	L—Earthwork	1,14,000	79,482
	17	M—Plantation	....	....
	18	O—Miscellaneous	5,000	19,027
	19	P—Maintenance	1,500	1,496
		Total ..	2,20,000	1,95,108
		V—Water-Courses.		
	20	Water-courses	....	45,412
		Total, Nara Supply Channel ..	53,57,000	48,44,385
		EASTERN NARA CANAL.		
		Containing banks on the right side of Nara and flood diversion banks on the left side of Nara.		
		II—Main Canal and Branches.		
	21	A—Preliminary Expenses	33,000	38,094
	22	B—Land	1,10,000	47,807
	23	C—Works	60,000	18,493
	24	D—Regulators	70,000	....
	25	H—Escapes	28,000	26,118
	26	K—Buildings	3,66,000	3,67,906
	27	L—Earthwork	25,12,000	24,21,872
	28	L-1—Boundary and Service Roads	....	....
	29	M—Plantation	28,000	23,598
	30	O—Miscellaneous	1,10,000	1,37,405
	31	P—Maintenance	1,85,000	1,48,878
		Total ..	35,02,000	32,30,171
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
10,215	....	....	....	....	1	
4,77,173	14,000	....	....	....	2	
....	....	....	....	....	3	
5,09,833	....	....	....	....	4	
30,204	....	....	....	....	5	Excess will be met from savings on other items.
31,97,381	67,200	....	....	....	6	
2,650	....	....	....	....	7	
8,507	....	....	....	....	8	
15,882	1,700	....	....	....	9	
6,686	....	....	....	....	10	
42,58,531	82,900	....	....	....		
1,850	....	....	....	....	11	
46,859	....	....	....	....	12	
20,427	....	....	....	....	13	
1,692	....	....	....	....	14	
6,248	....	....	....	....	15	
75,402	3,200	....	....	....	16	
....	....	....	....	....	17	
15,250	100	....	....	....	18	
1,407	....	....	....	....	19	
1,69,135	3,300	....	....	....		
22,805	....	....	....	....	20	
44,50,471	86,200	....	....	....		
33,959	....	....	....	....	21	
47,164	....	....	....	....	22	
16,644	900	....	....	....	23	
....	....	....	....	....	24	
23,415	....	....	....	....	25	
3,64,029	....	....	....	....	26	
21,56,753	14,000	....	....	....	27	
....	....	....	....	....	28	
18,420	....	....	....	....	29	
1,16,756	1,200	....	....	....	30	
1,35,449	....	....	....	....	31	
29,12,589	16,100	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM —*contd.*		Brought forward ..	Rs.	Rs. ....
		EASTERN NARA CANAL—*concld.*		
		III—Distributaries and Minors.		
	32	A—Preliminary Expenses	6,000	6,181
	33	Rectangulation	16,000	....
		Total ..	22,000	6,181
		IV—Drainage and Protective Works.		
	34	A—Preliminary Expenses	15,000	14,582
	35	B—Land	1,13,000	66,822
	36	C—Works	1,30,000	62,258
	37.	H—Escapes	10,000	....
	38	L—Earthwork	34,78,000	23,15,850
	39	L-1—Boundary and Service Roads	6,000	....
	40	M—Plantation	23,000	8,746
	41	O—Miscellaneous	29,000	27,607
	42	P—Maintenance	85,000	47,553
		Total, Containing banks on the right side of Nara and flood diversion banks on the left side of Nara ..	38,89,000	25,43,418
		Total, Eastern Nara Canal ..	74,13,000	57,79,770
		KHIPRO CANAL SYSTEM.		
		I—Head Works.		
	43	C—Works	56,000	26,930
		Total ..	56,000	26,930
		II—Main Canal and Branches.		
	44	A—Preliminary Expenses	15,000	11,044
	45	B—Land	60,000	56,067
	46	D—Regulators	1,66,000	1,66,039
	47	G—Bridges	40,000	32,545
	48	H—Escapes	25,000	23,222
	49	K—Buildings	1,63,000	1,74,761
		Details.		
		(*a*) Office blocks (2 Nos.)	....	19,337
		(*b*) Inspection bungalows (4 Nos.)	....	97,850
		(*c*) Quarters for subordinates (15 Nos.)	....	57,574
	50	L—Earthwork	7,41,000	5,77,232
	51	L-1—(Service roads)	....	2,453
	52	M—Plantation	43,000	12,715
	53	O—Miscellaneous	26,000	45,328
	54	P—Maintenance	32,000	54,810
	55	Rectangulation	1,45,000	1,67,907
		Total ..	14,56,000	13,24,123
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
6,181	....	....	....	....	32	
....	....	....	....	....	33	
6,181	....	....	....	....		
14,783	....	....	....	....	34	
47,177	....	....	....	....	35	
59,388	400	....	....	....	36	
....	....	....	....	....	37	
19,80,684	16,400	....	....	....	38	
....	....	....	....	....	39	
7,627	....	....	....	....	40	
25,750	600	....	....	....	41	
37,480	....	....	....	....	42	
21,72,889	17,400	....	....	....		
50,91,659	33,500	....	....	....		
20,224	....	....	....	....	43	
20,224	....	....	....	....		
11,043	....	....	....	....	44	
55,065	....	....	....	....	45	
1,47,180	5,700	....	....	....	46	
32,062	....	....	....	....	47	
19,777	....	....	....	....	48	
1,63,094	2,000	....	2,000	2,000	49	
17,651	....	....	....	....		
93,314	....	....	....	....		
52,129	2,000	....	2,000	2,000		
5,21,465	....	....	....	....	50	
1,473	....	....	....	....	51	
10,788	....	....	....	....	52	
39,445	1,500	....	....	....	53	
51,214	....	....	....	....	54	
1,67,907	....	....	....	....	55	
12,20,513	9,200	....	2,000	2,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
Eastern Nara System —*contd.*		Brought forward ..	....	....
		Khipro Canal System—*contd.*		
		III—Distributaries.		
	56	A—Preliminary Expenses	24,000	24,708
	57	B—Land	54,000	54,387
	58	C—Works	....	....
	59	D—Regulators	95,000	1,12,053
	60	E—Falls	....	13,182
	61	G—Bridges	95,000	31,468
	62	K—Buildings (quarters for subordinates, clerks and menials, 2 Nos.)	....	6,208
	63	L—Earthwork	4,39,000	4,40,322
	64	L-1—(Service roads)		
	65	M—Plantation	7,000	11,083
	66	O-2—Miscellaneous	61,000	26,908
	67	O-3—Modules	....	66,457
	68	P—Maintenance	7,000	29,925
		Total ..	7,82,000	8,16,701
		IV—Drainage and Protective Works.		
	69	A—Preliminary Expenses	3,700	....
	70	B—Land	30,000	....
	71	C—Works	3,700	....
	72	D—Regulators	10,000	....
	73	G—Bridges	10,000	....
	74	L—Earthwork	1,42,600	....
	75	O—Miscellaneous	....	136
		Total ..	2,00,000	136
		V—Water-courses.		
	76	Water-courses	5,43,000	5,20,350
		Total, Khipro Canal ..	30,37,000	26,88,240
		Samarjo Branch.		
		II—Main Canal and Branches.		
	77	A—Preliminary Expenses	4,000	3,574
	78	B—Land	37,000	36,833
	79	D—Regulators	23,000	23,592
	80	G—Bridges	14,000	14,162
	81	K—Buildings	44,000	52,727
		Details.		
		(*a*) Inspection bungalows and rest houses (2 Nos.) ..	....	27,535
		(*b*) Quarters for subordinates, clerks and menials (5 Nos.)	....	25,192
	82	L—Earthwork	1,16,000	1,04,863
	83	L-1—Service roads	....	....
	84	M—Plantation	12,000	2,550
	85	O—Miscellaneous	....	9,943
	86	P—Maintenance	8,000	18,357
	87	Rectangulation	....	7,205
		Total ..	2,58,000	2,73,806
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
24,161	....	....	....	....	56	
53,835	....	....	....	....	57	
....	....	....	....	....	58	
1,04,827	....	....	....	....	59	
12,424	....	....	....	....	60	
27,967	700	....	....	....	61	
4,996	600	....	....	....	62	
4,37,969	2,300	....	....	....	63 / 64	
9,654	....	....	....	....	65	
22,269	....	....	....	....	66	
62,372	....	....	....	....	67	
31,301	....	....	....	....	68	
7,91,775	3,600	....	....	....		
....	....	....	....	....	69	
....	....	....	....	....	70	
....	....	....	....	....	71	
....	....	....	....	....	72	
....	....	....	....	....	73	
....	....	....	50,000	50,000	74	
101	....	....	....	....	75	
101	....	....	50,000	50,000		
3,03,861	27,700	46,000	....	46,000	76	
23,36,474	40,500	46,000	52,000	98,000		
3,579	....	....	....	....	77	
24,607	....	....	....	....	78	
21,328	....	....	....	....	79	
14,048	....	....	....	....	80	
47,216	2,800	....	11,200	11,200	81	
23,730	....	....	8,200	8,200		
23,486	2,800	....	3,000	3,000		
1,07,325	....	....	....	....	82	
....	....	....	....	....	83	
2,016	....	....	....	....	84	
7,429	....	....	....	....	85	
17,661	....	....	....	....	86	
7,205	....	....	....	....	87	
2,52,414	2,800	....	11,200	11,200		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of Works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
EASTERN NARA SYSTEM —*contd.*			Rs.	Rs.
		Brought forward ..	....	....
		KHIPRO CANAL SYSTEM—*concld.*		
		SAMARJO BRANCH—*concld.*		
		III—Distributaries.		
	88	A—Preliminary Expenses	9,000	8,413
	89	B—Land	....	23,846
	90	D—Regulators	19,000	14,815
	91	E—Falls	....	6,360
	92	G—Bridges	19,000	9,802
	93	K—Building	....	....
	94	L—Earthwork	1,98,000	1,52,871
	95	M—Plantation	2,000	3,000
	96	O-2—Miscellaneous	15,000	11,156
	97	O-3—Modules	....	21,173
	98	P—Maintenance	8,000	17,389
		Total ..	2,70,000	2,68,825
		V—Water-courses.		
	99	Water-courses	2,02,000	1,59,004
		Total, Samarjo Branch ..	7,30,000	7,01,635
		Total, Khipro Canal System ..	37,67,000	33,89,875
		THAR CANAL SYSTEM.		
	100	A—Preliminary Expenses	7,000	7,128
	101	B—Land	5,000	1,138
	102	C—Works	20,000	....
	103	D—Regulators	80,000	74,879
	104	G—Bridges	20,000	38,201
	105	K—Buildings	88,000	95,954
		Details.		
		(*a*) Office blocks (2 Nos.)	....	24,794
		(*b*) Quarters for Subordinates, Clerks and menials (5 Nos.)	....	21,388
		(*c*) Inspection bungalows and rest houses (3 Nos.) ..	....	49,772
	106	L—Earthwork	2,01,000	2,09,935
	107	M—Plantation	4,000	960
	108	O—Miscellaneous	1,000	2,894
	109	O-3—Modules	....	....
	110	P—Maintenance	10,000	8,473
	111	Rectangulation	90,000	32,214
		Total ..	5,26,000	4,62,776
		III—Distributaries.		
	112	A—Preliminary Expenses	17,000	17,102
	113	B—Land	32,000	32,215
	114	D—Regulators	} 54,000	{ 46,133
	115	E—Falls		2,712
	116	G—Bridges	33,000	50,298
	117	K—Buildings	....	1,962
		Details.		
		Quarters for Subordinates and menials (1 No.) ..	....	1,962
	118	L—Earthwork	2,83,000	2,83,274
	118A	L-I, (Service roads)	....	....
	119	M—Plantation	4,000	2,800
	120	O-2—Miscellaneous	42,000	15,121
	121	O-3—Modules	....	61,544
	122	P—Maintenance	10,000	16,006
		Total ..	4,75,000	5,29,167
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
8,471	....	....	....	....	88	
22,666	....	....	....	....	89	
11,753	1,000	....	....	....	90	
5,335	....	....	....	....	91	
8,435	1,000	....	....	....	92	
....	3,900	....	....	....	93	
1,53,350	....	....	....	....	94	
2,927	....	....	....	....	95	
9,387	....	....	....	....	96	
17,436	....	....	....	....	97	
16,904	....	....	....	....	98	
2,56,664	5,900	....	....	....		
82,373	18,300	19,000	....	19,000	99	
5,91,451	27,000	19,000	11,200	30,200		
29,27,925	67,500	65,000	63,200	1,28,200		
7,128	....	....	....	....	100	
440	....	....	....	....	101	
....	....	....	....	....	102	
61,073	....	....	6,300	6,300	103	
33,098	....	....	....	....	104	
88,157	....	....	1,800	1,800	105	
18,592	....	....	....	....		
19,986	....	....	1,800	1,800		
49,579	....	....	....	....		
1,93,532	....	....	....	....	106	
794	....	....	8,000	8,000	107	
1,653	1,300	....	....	....	108	
....	....	....	....	....	109	
7,832	....	....	....	....	110	
32,214	....	....	....	....	111	
4,25,921	1,300	....	16,100	16,100		
17,113	....	....	....	..	112	
25,336	....	....	....	....	113	
40,587	....	....	....	....	114	
2,271	....	....	....	....	115	
44,313	....	....	....	....	116	
1,817	....	....	....	....	117	
1,817	....	....	....	....		
2,63,918	....	....	....	....	118	
....	....	....	....	....	118A	
2,786	....	....	....	....	119	
9,748	1,200	....	....	....	120	
55,795	....	....	2,000	2,000	121	
11,962	....	....	....	....	122	
4,75,646	1,200	....	2,000	2,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
Eastern Nara System—*contd.*		Brought forward ..	....	....
		Thar Canal System—*concld.*		
		IV—Drainage and Protective Works		
	123	A—Preliminary Expenses	10,000	....
	124	L—Earthwork	10,000	....
	125	O—Miscellaneous	....	68
		Total ..	20,000	68
		V—Watercourses		
	126	Watercourses	5,86,000	1,11,478
		Total, Thar Canal System ..	16,07,000	11,03,489
		Mithrao Canal System.		
		I—Head Works.		
	127	C—Works	40,000	....
		Total ..	40,000	....
		II—Main Canal and Branches.		
	128	A—Preliminary Expenses	30,000	21,734
	129	B—Land	15,000	10,488
	130	D—Regulators	2,40,000	3,08,098
	131	G—Bridges	50,000	16,061
	132	H—Escapes	1,00,000	....
	133	K—Buildings	1,77,000	2,66,529
		Details.		
		(*a*) Officers' bungalows (1 No.)	....	30,650
		(*b*) Office blocks (7 Nos.)	....	63,013
		(*c*) Inspection bungalows and rest houses (7 Nos.) ..	....	69,376
		(*d*) Hospitals, workshops and store shed (1 No.) ..	....	4,948
		(*e*) Quarters for subordinates, clerks and menials (12 Nos.)	....	98,542
		(*f*) Head quarter buildings	....	....
	134	L—Earthwork	10,49,000	9,95,745
	135	M—Plantation	20,000	14,598
	136	O—Miscellaneous	25,000	7,796
	137	P—Maintenance	17,000	35,298
	138	Rectangulation	6,000	....
		Total ..	17,29,000	16,76,347
		III—Distributaries.		
	139	A—Preliminary Expenses	28,000	26,826
	140	B—Land	50,000	66,679
	141	D—Regulators	1,30,000	1,50,734
	142	E—Falls	....	14,784
	143	G—Bridges	13,000	23,505
	144	L—Earthwork	5,20,000	5,18,857
	145	M—Plantation	5,000	22,903
	146	O—Miscellaneous	16,000	25,775
	147	O-1—Modules	....	73,791
	148	P—Maintenance	2,000	16,719
	149	Rectangulation	28,000	....
		Total ..	7,92,000	9,40,573
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	123	
....	....	....	10,000	10,000	124	
33	....	....	....	....	125	
33	....	....	10,000	10,000		
59,934	11,500	25,000	....	25,000	126	
9,61,534	14,000	25,000	28,100	53,100		
....	....	....	....	....	127	
....	....	....	....	....		
20,141	....	....	....	....	128	
6,135	....	....	3,000	3,000	129	
2,48,078	1,500	....	....	....	130	
16,245	....	....	....	....	131	
....	....	....	....	....	132	
2,18,362	4,000	....	5,000	5,000	133	
30,917	....	....	....	....		
59,247	2,500	....	....	....		
65,443	1,500	....	....	....		
4,901	....	....	....	....		
50,654	....	....	5,000	5,000		
7,200	....	....	....	....		
9,30,852	2,300	....	14,000	14,000	134	
8,804	5,500	....	....	....	135	
5,652	100	....	....	....	136	
31,110	....	....	....	....	137	
....	....	....	....	....	138	
14,85,379	13,400	....	22,000	22,000		
25,787	....	....	....	....	139	
53,771	....	....	10,000	10,000	140	
1,22,615	8,500	....	....	....	141	
13,760	....	....	....	....	142	
20,992	....	....	....	....	143	
3,89,811	3,000	....	30,000	30,000	144	
13,039	9,200	....	....	....	145	
15,825	....	....	....	....	146	
60,705	....	....	....	....	147	
6,165	10,000	....	....	....	148	
1,42,407	....	....	....	....	149	
8,64,877	30,700	....	40,000	40,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM —*contd.*		Brought forward ..	....	....
		MITHRAO CANAL SYSTEM—*contd.*		
		IV—Drainage and Protective Works.		
	150	A—Preliminary Expenses	6,000	240
	151	B—Land	40,000	....
	152	C—Works	43,000	....
	153	L—Earthwork	2,00,000	....
		Total ..	2,89,000	240
		V—Water-courses.		
	154	Water-courses	6,50,000	4,74,625
		Total, Mithrao Canal ..	35,00,000	30,91,785
		NABISAR BRANCH.		
		II—Main Canal and Branches.		
	155	A—Preliminary Expenses	9,000	5,060
	156	B—Land	7,600	8,881
	157	D—Regulators	30,000	29,395
	158	G—Bridges	25,400	28,115
	159	H—Escapes	....	28,187
	160	K—Buildings	69,000	83,977
		Details.		
		(*a*) Office block (1 No.)	....	5,727
		(*b*) Inspection Bungalows and rest houses (3 Nos.) ..	....	51,913
		(*c*) Quarters for clerks, subordinates and menials (5 Nos.)	....	26,337
		(*d*) Headquarters Buildings	....	....
	161	L—Earthwork	1,71,500	1,98,541
	162	M—Plantation	15,500	7,336
	162A	O—Miscellaneous	17,000	21,523
	163	P—Maintenance	10,000	13,271
	164	Rectangulation	4,000	....
		Total ..	3,59,000	4,24,286
		III—Distributaries.		
	165	A—Preliminary Expenses	25,000	22,418
	166	B—Land	6,000	5,934
	167	D—Regulators	49,800	35,343
	168	G—Bridges	25,000	16,881
	169	L—Earthwork	2,97,200	2,97,789
	170	M—Plantation	7,000	8,995
	171	O—Miscellaneous	16,000	26,927
	172	O-3—Modules	....	25,470
	173	P—Maintenance	2,000	2,794
	174	Rectangulation	15,000	....
		Total ..	4,43,000	4,42,551
		V—Watercourses.		
	175	Watercourses	3,03,000	1,73,602
		Total, Nabisar Branch ..	11,05,000	10,40,439
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
97	....	....	....	....	150	
....	....	....	....	....	151	Works remain to be done.
....	....	....	....	....	152	
....	....	....	....	....	153	
97	....	....	....	....		
2,20,305	21,000	....	....	....	154	
25,70,658	65,100	....	62,000	62,000		
5,003	....	....	....	....	155	
8,115	....	....	....	....	156	
24,798	....	....	....	....	157	
25,600	....	....	....	....	158	
24,862	....	....	....	....	159	
81,175	....	....	....	....	160	
6,205	....	....	....	....		
49,035	....	....	....	....		
24,135	....	....	....	....		
1,800	....	....	....	....		
1,44,549	....	....	8,000	8,000	161	
2,990	2,500	....	2,500	2,500	162	
18,627	500	....	....	....	162A	
10,931	....	....	....	....	163	
....	....	....	....	....	164	
3,46,650	3,000	....	10,500	10,500		
25,307	....	....	....	....	165	
9,434	....	....	....	....	166	
32,470	....	....	....	....	167	
15,941	....	....	....	....	168	
2,93,904	....	....	5,000	5,000	169	
905	6,500	....	....	....	170	
18,715	3,200	....	....	....	171	
12,079	7,500	....	....	....	172	
2,205	....	....	....	....	173	
36,709	....	....	....	....	174	
4,47,669	17,200	....	5,000	5,000		
48,551	97,000	9,000	....	9,000	175	
8,42,870	1,17,200	9,000	15,500	24,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
EASTERN NARA SYSTEM —*contd.*		Brought forward ..	....	....
		MITHRAO CANAL SYSTEM—*concld.*		
		NAOKOT BRANCH.		
		II—Main Canal and Branches.		
	176	A—Preliminary Expenses	9,000	5,672
	177	B—Land	35,000	35,309
	178	D—Regulators	62,000	58,458
	179	F—River Falls and Hill torrent works	50,000	28,662
	180	G—Bridges	14,000	18,947
	181	H—Escapes	....	6,680
	182	K—Buildings	1,13,500	1,18,068
		Details.		
		(*a*) Office blocks (2 Nos.)	....	11,508
		(*b*) Inspection bungalows (2 Nos.)	....	41,894
		(*c*) Quarters for clerks, subordinates and menials (7 Nos.)	....	64,666
		(*d*) Headquarters Buildings	....	....
	183	L—Earthwork	4,20,500	4,43,874
	184	M—Plantation	13,500	7,965
	185	O—Miscellaneous	16,500	19,822
	186	P—Maintenance	17,000	27,432
	187	Rectangulation	4,000	....
		Total ..	7,55,000	7,70,889
		III—Distributaries Minors.		
	188	A—Preliminary Expenses	18,600	18,650
	189	B—Land	12,000	12,440
	190	D—Regulators	47,700	43,906
	191	G—Bridges	9,000	11,279
	192	L—Earthwork	1,62,700	1,58,951
	193	M—Plantation	6,000	5,320
	194	O—Miscellaneous	12,000	12,775
	195	O-3—Modules	....	15,844
	196	P—Maintenance	2,000	3,551
	197	Rectangulation	17,000	....
		Total ..	2,87,000	2,82,716
		V—Water-courses		
	198	Watercourses	2,35,000	89,964
		Total, Naokot Branch ..	12,77,000	11,43,569
		Total, Mithrao Canal System ..	58,82,000	52,75,793
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,781	....	....	....	....	176	
30,165	....	....	....	....	177	
53,647	....	....	....	....	178	
....	18,000	....	....	....	179	
13,850	....	....	....	....	180	
5,571	....	....	....	....	181	
1,14,750	....	....	....	....	182	
10,379	....	....	....	....		
41,971	....	....	....	....		
60,267	....	....	....	....		
2,133	....	....	....	....		
3,17,193	3,500	....	8,000	8,000	183	
3,857	2,000	....	2,000	2,000	184	
17,258	....	....	3,500	3,500	185	
14,122	4,000	....	2,000	2,000	186	
....	....	....	....	....	187	
5,76,194	27,500	....	15,500	15,500		
12,809	....	....	....	....	188	
8,869	....	....	....	....	189	
45,951	....	....	....	....	190	
10,710	....	....	....	....	191	
1,56,020	....	....	5,000	5,000	192	
1,228	3,300	....	....	....	193	
8,824	100	....	....	....	194	
4,777	4,500	....	5,000	5,000	195	
1,713	1,000	....	500	500	196	
26,118	....	....	....	....	197	
2,77,019	8,900	....	10,500	10,500		
20,460	35,000	15,000	....	15,000	198	
8,73,673	71,400	15,000	26,000	41,000		
42,87,201	2,53,700	24,000	1,03,500	1,27,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided for in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
EASTERN NARA SYSTEM—*concld.*		JAMRAO CANAL SYSTEM.		
		I—Head Works.		
	199	C—Works	10,000	....
		II—Main Canal and Branches.		
	200	A—Preliminary Expenses	26,000	9,922
	201	B—Land	31,000	34,007
	202	D—Regulators	75,000	85,590
	203	E—Falls	....	2,294
	204	G—Bridges	20,000	12,132
	205	K—Buildings	35,000	64,328
		Details.		
		(*a*) Inspection bungalows and rest-houses ..	....	39,015
		(*b*) Quarters for Clerks, Subordinates and menials ..	....	24,318
		(*c*) Sub-divisional Office	....	995
		(*d*) Office for Canal Assistant	....	....
	206	L—Earthwork	2,04,000	1,36,084
	207	M—Plantation	....	8,399
	208	O—Miscellaneous	10,000	5,936
	209	P—Maintenance	....	2,295
		Total ..	4,01,000	3,60,987
		III—Distributaries.		
	210	A—Preliminary Expenses	55,000	52,742
	211	B—Land	60,000	44,501
	212	D—Regulators	93,000	77,760
	213	E—Falls	....	7,665
	214	G—Bridges	35,000	25,959
	215	K—Buildings	....	25,156
		Details.		
		(*a*) Inspection bungalows and rest-houses ..	....	17,009
		(*b*) Quarters for clerks, subordinates and menials ..	....	8,147
	216	L—Earthwork	2,20,000	2,71,847
	217	M—Plantation	10,000	8,254
	218	O—Miscellaneous	10,000	17,284
	219	O-3—Modules	....	40,925
	220	Rectangulation	18,000	....
	221	P—Maintenance	....	....
		Total ..	5,01,000	5,72,093
		IV—Drainage and Protective Works.		
	222	A—Preliminary Expenses	....	....
	223	B—Land	....	1,14,602
	224	L—Earthwork	2,00,000	....
		Total ..	2,00,000	1,14,602
		V—Watercourses.		
	225	Watercourses	2,90,000	2,07,471
		Total, Jamrao Canal System ..	14,02,000	12,55,153
		Add on account of adjustments	....	....
		Reserve (i.e., probable assets)*	6,60,000	....
		Grand Total, Eastern Nara System ..	2,60,88,000	2,16,48,465

**Note.*—This represents amount of Establishment, Tools and Plant and Indirect charges on the cost of

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	199	
23,877	....	....	....	....	200	
22,844	....	....	....	....	201	
63,454	600	....	....	....	202	
2,326	....	....	....	....	203	
13,673	....	....	....	....	204	
52,782	8,000	....	23,000	23,000	205	
33,062	3,800	....	6,000	6,000		
18,893	4,200	....	....	....		
827	....	....	12,000	12,000		
....	....	....	5,000	5,000		
1,17,009	9,100	....	....	....	206	
5,116	3,300	....	....	....	207	
5,453	....	....	....	....	208	
1,611	....	....	....	....	209	
3,08,145	21,000	....	23,000	23,000		
52,350	....	....	....	....	210	
22,660	500	....	....	....	211	
70,952	10,500	....	7,000	7,000	212	
7,343	....	....	....	....	213	
16,751	10,000	....	9,500	9,500	214	
12,781	600	....	....	....	215	
5,395	....	....	....	....		
7,386	....	....	....	....		
2,25,855	64,500	....	55,500	55,500	216	
4,218	4,000	....	....	....	217	
12,241	....	....	11,000	11,000	218	
29,720	6,500	....	....	....	219	
23,593	....	....	....	....	220	
....	....	....	....	....	221	
4,78,464	96,600	....	83,000	83,000		
....	....	....	....	....	222	
1,05,626	....	....	18,000	18,000	223	
....	....	....	....	....	224	
1,05,626	....	....	18,000	18,000		
1,27,841	10,000	....	13,000	13,000	225	
10,20,076	1,27,600	....	1,37,000	1,37,000		
92,948	....	....	....	....		
....	....	....	....	....		
1,88,31,814	5,82,500	1,14,000	3,31,800	4,45,800		

watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM.		RIGHT BANK CANAL SYSTEM.		
		North Western Canal.		
		Main Canal.		
		II—Main Canal and Branches.		
	1	A—Preliminary Expenses	50,000	8,987
	2	B—Land	4,65,600	3,75,648
	3	D—Regulators	1,60,000	1,20,588
	4	F—(1) Other Cross Drainage Works	1,00,000	1,34,899
	5	G—Bridges	3,44,000	3,32,841
	6	H—Escapes	20,000	13,994
	7	K—Buildings	2,25,000	2,01,899
	8	L—Earthwork	27,03,000	26,36,415
	9	M—Plantation	50,000	55,443
	10	O—Miscellaneous	50,000	1,13,825
	11	P—Maintenance	92,000	83,571
		Total, II—Main Canal and Branches ..	42,59,600	40,78,110
	12	III—Distributaries	35,600	28,968
	13	IV—Drainage and Protective Works	10,07,400	8,292
	14	V—Water-courses	13,700	18,229
		Total, North Western Canal (Main Line) ..	53,16,300	41,33,599
		Ratodero Branch.		
	15	A—Preliminary Expenses	9,500	9,493
	16	B—Land	67,500	33,671
	17	D—Regulators	35,000	40,838
	18	G—Bridges	25,300	19,912
	19	K—Buildings	45,000	48,733
	20	L—Earthwork	1,90,000	1,97,593
	21	L-1—Service Road	2,000	....
	22	M—Plantation	4,300	2,239
	23	O—Miscellaneous	10,300	27,404
	24	P—Maintenance	25,000	18,137
	25	III—Distributaries	5,93,200	4,57,660
	25A	IV—Drainage and Protective Works	....	....
	26	V—Water-courses	1,71,400	1,62,719
		Total, Ratodero Branch ..	11,78,500	10,18,399
		Shahdadkot Branch.		
		II—Main Canal and Branches.		
	27	A—Preliminary Expenses	20,200	18,265
	28	B—Land	39,000	24,452
	29	D—Regulators	50,500	36,754
	30	G—Bridges	25,700	21,561
	31	K—Buildings	2,22,400	2,17,891
	32	L—Earthwork	3,00,000	2,80,377
	32A	L-1—Service and Boundary Roads	2,500	....
	33	M—Plantation	21,600	12,144
	34	O—Miscellaneous	34,100	25,776
	35	P—Maintenance	58,000	21,343
	36	III—Distributaries	17,25,900	15,80,926
	37	V—Water-courses	7,93,200	5,21,241
		Total, Shahdadkot Branch ..	32,93,100	27,60,730
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934–35			Item No.	Remarks
Actual to end of 1932–33	Probable during 1933–34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,710	....	....	....	....	1	
4,13,047	....	....	....	....	2	
1,10,976	300	....	....	....	3	
1,33,868	3,000	....	....	....	4	
3,13,770	....	....	....	....	5	
9,750	....	....	....	....	6	
1,98,268	....	....	....	....	7	
24,58,950	1,23,000	....	....	....	8	
52,953	1,000	....	....	....	9	
1,11,409	....	....	....	....	10	
63,102	....	....	....	....	11	
38,74,803	1,27,300	....	....	....		
29,232	5,900	9,000	....	9,000	12	
7,847	....	12,000	45,000	57,000	13	
3,486	7,500	....	....	....	14	
39,15,368	1,40,700	21,000	45,000	66,000		
9,077	....	....	....	....	15	
31,455	....	....	....	....	16	
28,855	7,000	....	....	....	17	
12,309	....	....	....	....	18	
42,200	9,000	....	....	....	19	
2,04,757	4,500	....	....	....	20	Excess will be dealt with in the Completion Report.
....	....	....	....	....	21	
1,664	600	....	....	....	22	
16,329	....	....	....	....	23	
10,462	....	....	....	....	24	
3,58,166	15,100	8,000	3,000	11,000	25	
....	....	....	....	....	25A	
69,833	15,000	34,000	....	34,000	26	
7,85,107	51,200	42,000	3,000	45,000		
18,193	....	....	....	....	27	
16,332	....	....	....	....	28	
28,274	2,700	....	....	....	29	
21,613	....	....	....	....	30	
1,91,953	25,000	10,000	....	10,000	31	
3,04,145	4,500	....	....	....	32	
....	....	....	....	....	32A	
4,198	6,400	....	....	....	33	
24,371	....	....	....	....	34	
17,132	....	....	....	....	35	
12,56,341	52,700	33,000	5,000	38,000	36	
1,88,531	47,500	30,000	....	30,000	37	
20,71,083	1,38,800	73,000	5,000	78,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		RIGHT BANK CANAL SYSTEM—*concld.*		
		North Western Canal—contd.		
		Khirtar Branch ex-North Western Canal.		
	38	A—Preliminary Expenses	28,200	27,701
	39	B—Land	1,88,700	1,29,124
	40	D—Regulators	2,11,700	2,27,376
	41	F—(1) Cross Drainage Works	3,00,000	3,32,354
	42	G—Bridges	45,000	55,946
	43	K—Buildings	3,80,000	3,91,627
	44	L—Earthwork	11,30,000	10,80,104
	45	L-(1) Service roads	4,000	2,860
	46	M—Plantation	36,500	30,027
	47	O—Miscellaneous	42,000	76,314
	48	P—Maintenance	86,000	71,476
	49	III—Distributaries	18,32,400	17,96,814
	50	IV—Drainage and Protective Works	....	5,97,302
	51	V—Water-courses	6,97,600	7,30,510
		Total, Khirtar Branch ..	49,82,100	55,49,532
		Warah Branch.		
	52	A—Preliminary Expenses	45,000	33,722
	53	B—Land	2,46,600	3,68,014
	54	D—Regulators	2,23,000	1,78,208
	55	E—Falls	20,000	18,346
	56	G—Bridges	1,15,900	1,18,946
	57	H—Escapes	39,300	....
	58	K—Buildings	3,63,000	2,89,259
		Details.		
		(*a*) Inspection Bungalows	....	1,56,162
		(*b*) Office Buildings	....	33,147
		(*c*) Residential Quarters	....	98,225
		(*d*) Miscellaneous Buildings	....	1,725
	59	L—Earthwork	12,10,000	11,77,191
	60	L-1—Boundary and Service Roads	10,000	2,975
	61	M—Plantation	52,500	22,190
	62	O—Miscellaneous	55,000	1,30,569
	63	P—Maintenance	1,00,000	65,061
	64	III—Distributaries	20,48,600	17,44,182
	65	IV—Drainage and Protective Works	5,06,500	40,255
	66	V—Water-courses	9,85,600	8,97,028
		Total, Warah Branch ..	60,21,000	50,85,946
		Total, North Western Canal System ..	2,07,91,000	1,85,48,206
		Carried over ..		....

D—*contd.*

Outlay		Budget for 1934–35			Item No.	Remarks
Actual to end of 1932–33	Probable during 1933–34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
23,226	....	....	....	....	38	
73,590	15,000	5,000	....	5,000	39	
2,14,737	4,700	....	....	....	40	
3,12,770	50	....	....	....	41	
54,460	....	....	....	....	42	
2,81,268	98,600	20,000	....	20,000	43	
10,47,500	64,000	....	....	....	44	
2,860	....	....	....	....	45	
21,177	8,600	....	....	....	46	
59,127	4,300	....	....	....	47	
61,835	7,000	....	....	....	48	
14,43,801	2,27,250	....	94,500	94,500	49	
3,52,256	1,11,100	72,000	1,07,500	1,79,500	50	
4,18,142	93,400	50,000	....	50,000	51	
43,66,749	6,34,000	1,47,000	2,02,000	3,49,000		
33,722	....	....	....	....	52	
1,79,149	....	....	....	....	53	
1,59,567	....	....	....	....	54	
17,443	....	....	....	....	55	
1,07,756	....	....	....	....	56	
....	....	....	....	....	57	
3,08,172	14,200	12,500	3,700	16,200	58	
1,39,013	7,033	....	....	....		
30,687	3,031	12,500	....	12,500		
85,132	2,091	....	1,500	1,500		
53,340	2,045	....	2,200	2,200		
10,90,963	90,400	....	....	....	59	
1,670	1,300	....	....	....	60	
16,373	4,700	4,000	....	4,000	61	
1,08,048	4,500	....	....	....	62	
63,950	....	....	....	....	63	
14,42,059	1,22,000	58,700	15,000	73,700	64	
3,396	15,000	....	....	....	65	
4,27,887	1,24,600	1,00,000	....	1,00,000	66	
39,60,655	3,76,700	1,75,200	18,700	1,93,900		
1,50,98,962	13,41,400	4,58,200	2,73,700	7,31,900		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		RICE CANAL SYSTEM.		
		Rice Canal (main line).		
	1	A—Preliminary Expenses	68,400	22,312
	2	B—Land	10,99,200	10,01,958
	3	D—Regulators	3,16,000	3,62,789
	4	E—Falls	1,68,000	2,58,262
	5	G—Bridges	6,99,000	7,17,814
	6	H—Escapes	5,33,000	12,950
	7	K—Buildings	3,97,000	2,33,056
		Details.		
		(*a*) Inspection Bungalows	....	1,73,409
		(*b*) Residential quarters	....	41,631
		(*c*) Office buildings	....	17,436
		(*d*) Other buildings	....	580
		Share of other Buildings	....	....
	8	L—Earthwork	74,87,300	78,43,765
	9	M—Plantation	77,400	77,542
	10	O—Miscellaneous	84,000	1,31,139
	11	P—Maintenance	1,17,400	65,302
	12	Minor Branches	2,26,000	1,42,203
	13	Distributaries	6,71,000	4,70,649
	14	Drainage and Protective Works	4,46,000	136
	15	Water-courses	4,83,000	1,80,866
		Total, Rice Canal (main line) ..	1,28,72,700	1,15,20,743
		Ghar Branch.		
	16	A—Preliminary Expenses	9,500	9,391
	17	B—Land	11,000	5,874
	18	D—Regulators	78,300	1,14,825
	19	E—Falls	80,000	....
	20	G—Bridges	6,000	....
	21	K—Buildings	87,000	25,250
		Details.		
		(*i*) Officers Bunglows	....	....
		(*ii*) Quarters, A. Es., Subordinates, Clerks, Menials, etc.	....	3,912
		(*iii*) Inspection Bungalows and Rest Houses ..	....	12,620
		(*iv*) Office Buildings	....	8,718
		(*v*) Other Buildings	....	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
31,191	....	37,084	....	37,084	1	
10,77,483	....	2,345	....	2,345	2	
3,16,809	1,830	....	....	....	3	
2,43,269	590	....	....	....	4	
7,11,900	740	....	....	....	5	
11,893	....	....	....	....	6	
3,32,491	10,000	3,522	7,000	10,522	7	
1,65,457	....	....	....	....		
39,996	10,000	....	....	....		
30,411	....	....	....	....		
568	....	3,522	7,000	10,522		
96,059	....	....	....	....		
75,16,052	2,45,260	22,000	45,000	67,000	8	
74,706	710	....	....	....	9	
75,787	6,320	....	....	....	10	
61,525	4,310	....	....	....	11	
1,03,754	39,490	10,100	18,000	28,100	12	
3,64,690	73,980	57,949	80,000	1,37,949	13	
78	60	20,000	20,000	40,000	14	
31,748	50,000	....	....	....	15	
1,09,53,376	4,33,290	1,53,000	1,70,000	3,23,000		
9,019	516	....	....	....	16	
5,930	—56	....	....	....	17	
1,00,198	10,000	18,174	30,000	48,174	18	
....	....	....	....	....	19	
....	....	890	....	890	20	
25,357	25,000	5,045	22,000	27,045	21	
....	....	....	....	....		
2,169	25,000	....	....	....		
13,114	....	....	....	....		
9,020	....	....	....	....		
1,054	....	5,045	22,000	27,045		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
Right Bank Canal System—*contd.*		Brought forward ..	....	..
		Rice Canal System—*contd.*		
		Ghar Branch—concld.		
	22	L—Earthwork	1,19,000	32,672
	23	L—1 Service Roads	1,000	....
	24	M—Plantation	1,400	148
	25	O—Miscellaneous	10,800	406
	26	P—Maintenance	7,000	1,589
	27	Minor Branches	2,32,000	71,535
	28	Distributaries	3,03,000	58,711
	29	V—Water-courses	5,81,000	12,912
		Total, Ghar Branch ..	15,27,000	3,33,313
		Dhamrao Branch.		
	30	A—Preliminary Expenses	3,100	3,158
	31	B—Land	3,000	....
	32	D—Regulators	26,000	21,353
	33	E—Falls	40,000	....
	34	F—(1) Other Cross Drainage Works	....	70,839
	35	G—Bridges	5,000	....
	36	K—Buildings	40,800	....
		Details.		
		Subordinates' Residential Quarters	....	....
	37	L—Earthwork	49,000	....
	38	L—1 Service Roads	1,000	....
	39	M—Plantation	600	....
	40	O—Miscellaneous	7,500	532
	41	P—Maintenance	64,000	....
	42	Minor Branches	41,000	1,259
	43	Distributaries	1,53,500	4,397
	44	Water-courses	1,35,800	2,073
		Total, Dhamrao Branch ..	5,70,300	1,03,611
		Mehar Branch.		
	45	A—Preliminary Expenses	5,600	5,638
	46	B—Land	5,000	2,374
	47	D—Regulators	51,000	41,094
	48	G—Bridges	5,000	....
	49	K—Buildings	49,000	....
		Details.		
		Residential Quarters	....	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
18,600	30,000	20,662	29,761	50,423	22	
....	....	1,000	....	1,000	23	
109	600	....	656	656	24	
178	....	....	595	595	25	
1,536	380	....	....	....	26	
32,855	50,000	26,343	23,000	(*a*) 49,343	27	(*a*) Remodelling of channels remains to be done.
30,277	57,500	25,000	49,588	(*a*) 74,588	28	
2,999	50,000	30,286	1,000	31,286	29	
2,27,058	2,23,940	1,27,400	1,56,600	2,84,000		
2,677	242	100	....	100	30	
....	....	....	....	....	31	
20,937	....	200	....	200	32	
....	....	....	....	....	33	
....	....	....	22,000	22,000	34	
....	....	....	1,000	1,000	35	
....	5,000	....	8,300	8,300	36	
....	5,000	....	8,300	8,300		
....	2,000	....	7,000	(*a*) 7,000	37	
....	500	....	200	200	38	
....	....	....	200	200	39	
90	....	200	600	800	40	
....	....	....	200	200	41	
943	500	2,000	2,000	(*a*) 4,000	42	
4,328	10,598	10,000	16,000	(*a*) 26,000	43	
818	20,000	....	....	....	44	
29,793	38,840	12,500	57,500	70,000		
5,158	300	....	224	224	45	
2,587	....	....	414	414	46	
41,200	....	4,000	7,362	11,362	47	
....	....	....	....	....	48	
....	5,000	....	5,000	5,000	49	
....	5,000	....	5,000	5,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and names of Works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		RICE CANAL SYSTEM—*concld.*		
		Mehar Branch—concld.		
	50	L—Earthwork	55,000	32,934
	50A	L-1—Service Roads	1,000	....
	51	M—Plantation	2,200	....
	52	O—Miscellaneous	6,100	636
	53	P—Maintenance	9,300	....
	54	Minor Branches	1,55,100	3,263
	55	Distributaries	2,53,200	16,659
	56	Watercourses	3,22,500	4,036
		Total, Mehar Branch ..	9,20,000	1,06,634
		Total, Rice Canal System ..	1,58,90,000	1,20,64,301
		DADU CANAL SYSTEM.		
		Dadu Canal (main line).		
	1	A—Preliminary Expenses	84,000	53,670
	2	B—Land	4,92,300	5,00,521
	3	D—Regulators	3,51,000	2,92,738
	3A	F (1)—Other Cross Drainage Works	90,000	....
	4	G—Bridges	4,43,000	4,01,622
	5	H—Escapes	2,23,700	90,892
	6	K—Buildings	5,88,000	4,08,022
	7	L—Earthwork	27,77,000	29,04,540
	8	L-1—Boundary and Service Roads	5,000	2,890
	9	M—Plantation	2,34,500	1,00,841
	10	O—Miscellaneous	85,400	2,02,181
	11	P—Maintenance	2,00,600	1,72,281
	12	Distributaries	31,85,000	21,43,220
	13	Drainage and Protective Works	3,63,000	21,700
	14	Watercourses	10,46,000	6,97,645
		Total, Dadu Canal (main line) ..	1,01,68,500	79,92,763
		Johi Branch.		
	1	A—Preliminary Expenses	23,000	20,670
	2	B—Land	60,000	62,991
	3	D—Regulators	1,45,000	1,35,592
	4	F—River and Hill Torrent Works	1,00,000	1,22,460
	5	G—Bridges	1,05,000	1,19,928
	6	H—Escapes	24,000	13,522
	7	K—Buildings	2,05,000	1,49,669
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of *1932-33*	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
27,050	5,000	2,000	7,000	9,000*	50	* Remodelling of channels remains to be done.
....	500	....	200	200	50A	
....	1,000	....	400	400	51	
329	....	100	200	300	52	
....	....	....	100	100	53	
2,815	5,900	5,000	20,000	25,000*	54	
10,027	13,530	18,000	20,000	38,000*	55	
1,041	10,300	....	....	....	56	
90,207	41,530	29,100	60,900	90,000		
1,13,00,434	7,37,600	3,22,000	4,45,000	7,67,000		
52,886	....	....	....	....	1	
4,70,342	....	....	....	....	2	
2,83,338	....	....	....	....	3	
....	....	....	....	....	3A	
3,79,967	5,700	....	....	....	4	
80,119	400	....	....	....	5	
4,04,968	29,070	2,500	6,500	9,000	6	
28,34,234	1,43,260	25,000	....	25,000	7	
2,414	....	....	....	....	8	
56,399	30,440	26,000	....	26,000	9	Saving and excess will be dealt with in the Completion Report.
1,79,917	3,200	....	....	....	10	
1,40,777	3,000	....	....	....	11	
20,56,923	1,41,328	47,900	1,26,500	1,74,400	12	
3,485	18,112	39,300	26,400	65,700	13	
3,42,760	1,09,800	61,900	....	61,900	14	
72,88,529	4,84,310	2,02,600	1,59,400	3,62,000		
20,703	....	....	....	....	1	
47,458	....	....	....	....	2	
1,12,107	4,000	....	....	....	3	
1,19,607	500	....	....	....	4	
1,03,458	....	....	....	....	5	
8,194	....	....	....	....	6	
1,21,178	20,000	....	52,000	52,000	7	
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and names of Works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*concld.*		Brought forward ..	....	....
		DADU CANAL SYSTEM—*concld.*		
		Johi Branch—concld.		
	8	L—Earthwork	9,80,000	9,64,503
	9	L-1—Boundary and Service Roads	4,000	1,618
	10	M—Plantation	25,000	11,017
	11	O—Miscellaneous	23,000	98,638
	12	P—Maintenance	51,000	88,258
	13	Distributaries	9,20,000	6,51,794
	14	Watercourses	5,31,500	3,05,436
		Total, Johi Branch ..	31,96,500	27,46,096
		Total, Dadu Canal System ..	1,33,65,000	1,07,38,859
		Add—for adjustments	....	....
		Reserve (i.e., probable assets)*	13,49,000	....
		Grand Total, Right Bank System ..	5,13,95,000	4,13,51,366

* This represents amount of Establishment, Tools and Plant and indirect

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
7,61,267	....	....	....	....	8	
1,503	....	....	....	....	9	
2,096	7,000	8,000	....	8,000	10	
78,443	3,000	....	....	....	11	
49,596	4,000	....	....	....	12	
5,54,807	42,490	....	64,000	64,000	13	Saving will be dealt with in the Completion Report.
1,05,348	30,000	17,500	....	17,500	14	
20,85,765	1,10,990	25,500	1,16,000	1,41,500		
93,74,294	5,95,300	2,28,100	2,75,400	5,03,500		
14,620	....	....	....	....		
....	....	....	....	....		
3,57,85,310	26,74,300	10,08,300	9,94,100	20,02,400		

charges on the cost of watercourses recoverable from Zamindars.

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
MANCHAR DRAIN AND REGULATORS.		MANCHAR DRAIN AND REGULATORS.		
		IV—Drainage and Protective Works.		
	1	A—Preliminary Expenses	60,000	74,589
	2	B—Land	60,000	59,164
	3	D—Regulators	6,25,000	3,09,211
	4	G—Bridges	2,00,000	98,745
	5	K—Buildings	1,00,000	63,268
		Details.		
		(*a*) Inspection Bungalows and Rest Houses ..	....	31,560
		(*b*) Other Buildings	....	31,708
	6	L—Earthwork	16,46,000	18,30,381
	7	M—Plantation	....	1,556
	8	O—Miscellaneous	2,000	6,033
	9	P—Maintenance	6,000	11,546
		Total, Manchar Drain and Regulators ...	26,99,000	24,54,493

D – *contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
64,648	....	....	....	....	1	Completed.
73,922	....	....	....	....	2	
2,99,895	3,000	....	....	....	3	
1,07,959	....	....	....	....	4	
60,940	1,500	....	....	....	5	
30,343	....	....	....	....		
30,597	1,500	....	....	....		
17,55,641	89,200	....	15,000	15,000	6	
476	200	....	....	....	7	
2,650	1,600	....	....	....	8	
8,811	....	....	....	....	9	
23,74,942	95,500	....	15,000	15,000		

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Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
FLOOD PROTECTIVE BUND.			Rs.	Rs. ....
		FLOOD PROTECTIVE BUND.		
		IV—*Drainage and Protective Works.*		
	1	A—Preliminary Expenses	....	19,726
	2	B—Land	....	2,93,089
	3	D—Regulators	....	17,168
	4	G—Bridges	....	26,157
	5	K—Buildings	....	13,824
		(Quarters for Subordinates and Sluice Establishment).		
	6	L—Earthwork	....	19,71,856
	7	M—Plantation	....	....
	8	O—Miscellaneous	....	8,294
	9	P—Maintenance	....	51,751
		Total ..	....	24,01,865

D—*contd.*

Outlay		Budget for 1934-35			Item No.	Remarks
Actual to end of 1932-33	Probable during 1933-34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
						This work is in progress.
7,114	11,000	2,600	....	2,600	1	The total estimated cost of the complete scheme of the Bund on the Right Bank is Rs. 64 lakhs. Detailed estimates for the remaining amount are under preparation. The whole cost of Rs. 64 lakhs will be met from the savings on the project.
1,77,802	1,80,000	2,43,000	....	2,43,000	2	
9,475	37,000	....	86,000	86,000	3	
36,579	67,500	....	90,000	90,000	4	
12,339	25,500	....	38,000	38,000	5	
16,87,224	6,74,800	4,58,000	2,92,000	7,50,000	6	
....	2,300	....	5,400	5,400	7	
1,970	8,400	10,000	....	10,000	8	
24,217	30,000	60,000	....	60,000	9	
19,56,720	10,36,500	7,73,600	5,11,400	12,85,000		

APPENDIX

Main Head	Item No.	Sub-head and names of works	Amount as provided in the 2nd Revised Recapitulation	Amount of sanctioned detailed estimates
1	2	3	4	5
			Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION.		*Abstract.*		
		I—Works.		
		Barrage including Canal Head Regulators ..	5,44,90,000	5,63,26,957
		Rohri Canal System and Khairpur Feeders ..	5,75,69,000	4,90,60,581
		Eastern Nara Canal System	2,60,88,000	2,16,48,465
		Right Bank Canal System	5,13,95,000	4,13,51,366
		Manchar Drain and Regulator	26,99,000	24,54,493
		Flood Protective Scheme	....	24,01,865
		Dragline Suspense	....	....
		Sub-rectangulation and Revenue Establishment charged to works	....	....
		Deduct—Changes since reported by Superintending Engineers in the revised estimate for 1933-34 ..	....	....
		Total, I—Works ..	19,22,41,000	17,32,43,727
		Deduct—Credit on account of adjustment of cost of settlement work done by Assistant Revenue Officer and his establishment by debit to 5-Land Revenue ..	....	....
		Net Total, I—Works ..	19,22,41,000	17,32,43,727
		II—Establishment	2,88,13,000	....
		Pensionary charges	....	....
		III—Tools and Plant	28,93,000	....
		IV—Suspense	....	....
		Total ..	22,39,47,000	17,32,43,727
		Deduct—Receipts on Capital Account	—2,78,11,000*	....
		Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	....
		Total, Direct charges ..	19,35,05,000	17,32,43,727

Note.—The work of water-courses is not yet completed. It remains to be done in the lands not yet occupied. Payments for land acquired for water-courses have not yet been adjusted. The work of Drainage Channels also remains to be carried out.

	Rs. in lakhs.	
*(1) Salvage value ..		74·76
(2) Recoveries on account of cost of—		
(*a*) Water-courses ..	186·89	
(*b*) Rectangulation ..	16·46	
		203·35
		278·11

D—*concld.*

Outlay		Budget for 1934–35			Item No.	Remarks
Actual to end of 1932–33	Probable during 1933–34	Works in progress	Works not commenced	Total		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.		
5,11,09,847	11,31,100	1,26,000	.....	1,26,000		
4,44,35,489	27,29,955	5,77,200	7,08,900	12,86,100		
1,88,31,814	5,82,500	1,14,000	3,31,800	4,45,800		
3,57,85,310	26,74,300	10,08,300	9,94,100	20,02,400		
23,74,942	95,500	....	15,000	15,000		
19,56,720	10,36,500	7,73,600	5,11,400	12,85,000		
16,40,800	—12,18,055	....	....	....		
....	5,50,000	5,25,000	....	5,25,000		
....	—10,37,600	....	....	....		
15,61,34,922	65,44,200	31,24,100	25,61,200	56,85,300		
....	—20,000	—20,000	....	—20,000		
15,61,34,922	65,24,200	31,04,100	25,61,200	56,65,300		
2,83,12,753	27,75,500	15,76,600	....	15,76,600		
26,49,247	1,95,300	1,02,600	....	1,02,600		
22,65,436	79,000	65,200	....	65,200		
8,98,384	+5,91,000	—20,000	....	—20,000		
19,02,60,742	89,83,000	48,28,500	25,61,200	73,89,700		
—28,16,660	—6,00,000	—12,00,000	....	—12,00,000		
....	....	....	....	....		
18,74,44,082	83,83,000	36,28,500	25,61,200	61,89,700		

56-A, Capital Outlay on Improvements of Public Health—(Transferred).

Details	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
1. Poona Drainage Improvement Scheme second section	14	..	..	..
2. Poona Cantonment Water Works Installation of a new boiler	45	..	..	..
3. Providing Raw Water Pumps for the Poona Cantonment Water Works	4	..	15	..
4. Improvements to Kirkee water supply ..	90	..	..	..
5. Annual instalment for purchase of Kirkee water works from Military authorities ..	25	25	25	25
6. Remodelling the Mutha Right Bank Canal into sections	57	19	6	6
7. New water pump for the Poona Cantonment Water Works	23	..	..	..
8. Replacement of old engines in the Karad Water Works	31	..	1	..
9. Installation of a fourth pumping unit at the Bahiroba Pumping Station ..	..	38	32	..
10. Payment towards the cost of Military Buildings at Quetta etc.—*Deduct* receipts etc., on capital account	— 4	..	..	..
	2,85	82	79	31

274. *Item* 3.—The current year's revised estimate of 15 is for the payment of the balance of the cost of the Raw Water Pumps provided for the Poona Cantonment Water Works in the previous year. The amount has been made available by reappropriation from the sums provided for Remodelling the Mutha Right Bank Canal into sections and for the Installation of a fourth pumping unit at the Bahiroba pumping station.

275. *Item* 5.—According to the terms of the agreement for the purchase of the Kirkee Water Works, payments are to be made in 20 annual instalments of 25 each. The amount of 25 in next year's estimates is on account of the fourth instalment, according to the terms of the agreement.

276. *Item* 6.—The work is required in order to provide additional storage for the Poona Cantonment Water Works. Half the cost of the work is debitable to the capital account of the Poona Cantonment Water Works and half to "55-Irrigation". The budget grant of 19 for the current year cannot be fully utilised owing to the postponement of the work pending consideration of the best means of preventing leakage from the Canal, and so 9 have been utilised for providing Raw Water Pumps for the Poona Cantonment Water Works and 1 has been utilised for the re-placement of old engines in the Karad water works.

277. *Item* 9.—As the budget grant of 38 for the current year has not been fully utilised, 6 have been utilised for providing Raw Water Pumps for the Poona Cantonment water works.

59, Bombay Development Scheme (Reserved).

(All figures in this Note are in thousands of rupees unless otherwise specified.)

278. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59, Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII-Bombay Development Scheme". From the year 1927-28, revenue heads "42" and "XXXI-Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz. the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

279. As regards the Back Bay Reclamation Scheme, Government are at present working to the programme approved by the Legislative Council at the budget session in 1927, viz. reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. The reclamation of block 8 was completed in May 1929 and the block was handed over to the Military Authorities with effect from the 15th October 1929. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929, and the dry filling of block 2 was completed in 1931-32. The work on block 7 is restricted for the present to a length of about 1,200 feet from the foreshore line comprising an area of about 31 acres out of a total area of about 135 acres. The dry filling of this restricted area was completed in 1930-31 and the parapet wall along the sea wall in blocks 1 and 2 was completed in 1931-32. With a view to open up the area and attract intending purchasers of plots "katcha" murum roads with stone kerbing have been constructed in block 1. The construction of "pucca" roads with all amenities in the vicinity of Churchgate Station, which area is being immediately developed, will be undertaken during the next financial year.

280. The following statement shows the transactions of a capital nature:—

59, Bombay Development Scheme.

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
A—Works and Acquisitions ...	65	67	5,12
B—Establishment and contingencies ...	23	21	22
Deduct—Anticipated receipts from sales of surplus plant ...	−20	−22	−20
Deduct—Receipts of a capital nature ...	− 3,24	− 4,92	−2,27
	−2,56	−4,26	2,87

281. Details of the estimated expenditure on works and acquisitions, establishments and contingencies, etc. are shown as appendices A, B, C and D hereto.

282. From the appendices A and B it will be seen that the provisions for works, etc., in this year's budget and the revised and next year's budget are as follows :—

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
Back Bay Reclamation Scheme—			
Works, repairs and maintenance and land acquisition	65	65	5,12

The details of the next year's budget estimates for establishment are given in appendix D. The establishment provided here is employed in connection with the Back Bay Reclamation Scheme. Secretariat charges are provided at 1 per cent. on the estimated cost of works and repairs. The provision made for part cost of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, has been calculated at 5, 10 and 30 per cent. of their pay and allowances, respectively. These percentages have been based on the proportion of the time required to be spent by these officers in connection with the work of the scheme.

No provision is shown next year under the head " C—Tools and Plant ".

283. The following are the details of the receipts of capital nature taken in reduction of expenditure :—

	Budget Estimate, 1933-34.	Revised Estimate, 1933-34.	Budget Estimate, 1934-35.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ...	76	79	90
B-4, East Colaba Scheme	...	...	...
B-9, Dadar Distillery Site... ...	74	2,36	24
S-1, Kurla-Kirol	3	1	1
S-2, Trombay North-east	8	1	3
S-3, Trombay North-west... ...	25	23	23
S-6, Danda	20	11	11
S-7, Khar Model Suburb	67	61	60
S-8, Chapel Road	1	7	...
S-15, Ambernath Development ...	3	2	2
S-16, Shahar	20	5	10
S-17, Central Salsette Tramway ...	7	7	10
II and III Kurla Diversion Road ...	1	1	1
(2) Rent from properties—			
B-1, Back Bay Reclamation Scheme ...	4	8	7
(3) Miscellaneous receipts	20	55	25
Total ...	3,29	4,97	2,67
Deduct—Brokerage charges	−4	−4	−40
Deduct—Refunds	−1	−1	...
Net Total ...	3,24	4,92	2,27

The increase in the current year's revised as compared with the budget estimate is due to the receipt of a larger number of instalments of sale price of the Dadar Distillery Site plots. The decrease in the ensuing year's estimate as compared with the current year's estimate is due to the anticipated fall in the sale of plots in most of the schemes.

APPENDIX A.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme—Reserved	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
	Rs.	Rs.	Rs.
A—Works and Acquisitions—			
(a) (i) Works ... In progress	9,000	15,000	7,000
(a) (i) Works ... Not commenced	1,000		4,58,000
(ii) Land Acquisition	.....	.....	.....
(iii) Repairs and Maintenance	55,000	52,000	47,000
B—Establishments and Contingencies	23,000	21,000	22,000
C—Tools and Plant	.....	.....	.....
Deduct—Anticipated receipts from sales of surplus plant ...	– 20,000	– 22,000	– 20,000
Total ...	68,000	66,000	5,14,000
Voted ..	64,000	62,000	5,10,000
Non-voted ...	4,000	4,000	4,000
Deduct—Receipts of a capital Nature—			
(1) Sales of land in Back Bay Scheme	– 76,000	– 79,000	– 53,000
(2) Sales of land in other schemes	– 2,24,000	– 3,50,000	– 1,42,000
(3) Rents from properties	– 4,000	– 8,000	– 7,000
(4) Miscellaneous receipts	– 20,000	– 55,000	– 25,000
Total ...	– 3,24,000	– 4,92,000	– 2,27,000
Net grant for "59, Bombay Development Scheme" ...	– 2,56,000	– 4,26,000	2,87,000

APPENDIX

MAJOR HEAD—59, BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
				(Revised Project estimate sanctioned in G. R. No. 4371/27, dated the 14th March 1932, Rs. 7,23,06,150)
				Item I in Project Estimate
B-1, Back Bay Reclamation Scheme.	Presidency ...	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate
			2	Sea wall on rubble mound ...
				Item III in Project Estimate
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate
			4	Cross walls ... ...
				Item V-a in Project Estimate
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate
			7	Kandivli machinery and buildings .
				Item VI-a in Project Estimate
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate
			13	Transport and rolling stock ...
				Item X in Project Estimate
			14	Dredging plant ... ...
				Item XI in Project Estimate
			15	Shore pipes, fitting and laying ...
				Carried over ...

B.

DEVELOPMENT SCHEME.

ACQUISITIONS.

I.

and Land Acquisition for the year 1934-35.

Amount of sanctioned Estimate	Outlay		Grant, 1934-35			Item No.	REMARKS AND REFERENCES
	Actuals to end of 1932-33	Probable during 1933-34 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
11,08,824	11,09,182	...	...	...	...	1	
48,45,456	47,03,809	...	...	...	...	2	
7,78,656	7,78,929	...	...	...	...	3	
2,73,272	2,73,272	...	...	...	...	4	
5,73,968	5,74,068	...	...	...	...	5	
18,11,795	18,11,795	...	...	...	...	6	
27,24,296	27,23,969	...	...	...	...	7	
8,89,603	8,89,604	...	...	...	...	8	
14,73,864	14,74,263	...	...	...	...	9	
3,18,883	3,15,037	...	...	...	...	10	
9,81,088	9,81,088	...	...	...	...	11	
8,43,216	8,43,216	...	...	...	...	12	
28,90,249	28,98,899	...	...	...	...	13	
1,61,79,001	1,61,72,172	...	...	...	...	14	
2,42,539	2,42,853	...	...	...	...	15	
...	...	...	...	...	...	...	

APPENDIX

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.-WORKS AND

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive Division	Locality	Item No.	Project and Works
1	2	3	4	5
				Brought over ...
				Item XII in Project Estimate
B—1, Back Bay Reclamation Scheme—*contd.*	Presidency—*contd.*	Bombay—*contd.*	16	Dredging and filling ... ...
				Item XIII in Project Estimate
			17	Murum topping and dry filling ...
				Item XIV in Project Estimate
			18	Roads and lighting ... ...
			18A	Planting of trees ... ...
				Item XV in Project Estimate
			19	Drains ... ...
				Item XVI in Project Estimate
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate
			21	Establishments ... ..
				Item XVIII in Project Estimate
			22	Consultants' fees ... ...
				Item XIX in Project Estimate
			23	Unforeseen ... ...
				Item XXI in Project Estimate
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate
			25	Maintenance of anti-malarial campaign.
				Maintenance of sanitation ...
				Item XXIII in Project Estimate
			26	Miscellaneous works for the convenience of the public.
				Deduct receipts from sales of surplus plant, etc.
			27	Suspense ... ...
				Total for B-1, B. B. R. S. ...

B—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

I—*contd.*

Acquisition for the year 1934-35—contd.

Amount of sanctioned Estimate	Outlay: Actuals to end of 1932-33	Outlay: Probable during 1933-34 (Revised Estimate)	Grant, 1934-35: Works in Progress	Grant, 1934-35: Works not commenced	Grant, 1934-35: Total	Item No.	Remarks and References
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	...	
55,35,717	55,35,717	...	...	...	...	16	
90,94,871	70,12,012	2,700	2,000	...	2,000	17	This provision is for occasional dry filling in block No. 7 with dry filling material such as building debris that may be offered free at certain accessible points outside that block.
88,80,178	45,682	8,460	...	2,49,000	2,49,000	18	This provision is for the construction of certain roads in the vicinity of Churchgate Station which area is being immediately developed, and also of the road in continuation of Cuffe Parade to the South end of Block V. The execution of the work will be entrusted to the Bombay Municipality at the cost of Government. The roads will be constructed for the present up to the first stage of construction, i. e, without final surfacing coat.
...	...	...	560	...	560	18A	This provision is for the maintenance of trees which have been planted along a part of the Marina and the Church Gate Street extension in block No. 1.
8,82,000	...	...	...	1,77,000	1,77,000	19	This provision is for laying drains under the roads referred to in item 18 above. The drains will have to be laid before the road works are taken in hand.
29,78,232	29,28,987	...	...	...	...	20	
67,28,823	57,71,574	...	...	...	...	21	The provisions for the current and the next years are shown under the head "B—Establishments", Appendix D.
5,10,703	5,10,703	...	...	....	....	22	
4,29,368	90,060	...	...	31,778	31,778	23	This provision is for payment of B. B. & C. I. Railway Company's claim for the removal of the Up-facing connection and the diamond crossing on the Down line at Chowpatty junction and minor unforeseen works.
16,278	16,278	...	...	....	...	24	
4,11,497	3,34,707	2,400	4,775	...	4,775	25	This provision is for anti-malarial campaign in the reclamation area and maintenance of sanitation in the Reclamation Sub-Division. The responsibility for the work has been entrusted to the Bombay Municipality at the cost of Government with effect from the 1st December 1933.
1,07,759	64,430	...	...	...	...	26	
-13,04,881	-9,89,556	...	-20,000	...	-20,000		
4,28,739	3,22,066	...	...	...	...	27	
...	...	13,560	-12,665	4,57,778	4,45,108		

APPENDIX C.

MAJOR HEAD—59, BOMBAY DEVELOPMENT SCHEME.

MINOR HEAD—A-WORKS AND ACQUISITIONS.

Part II.

Details of the Budget Estimate for repairs and maintenance for 1934-35.

Details.	Revised estimate, 1933-34.	Budget estimate, 1934-35.
	Rs.	Rs.
ITEM XX IN THE PROJECT ESTIMATE.		
Repairs and Maintenance.		
Repairs and maintenance of the new sea wall and rubble mound.		9,850
Repairs and maintenance of the old sea wall, Kennedy Sea Face.		2,750
Repairs and maintenance of road from Charni Road to Marine Lines Stores.		500
Repairs and maintenance of road from Chowpatty to Government Central Press at Charni Road Gardens.		200
Repairs and maintenance of culverts near Chowpatty.		50
Taxes payable to the Bombay Municipality on buildings.		5,206
Maintenance of surplus plant		2,300
Repairs and maintenance of the new Recreation ground at Marine Lines.		4,500
Handling of stores, tools and plant, etc. ...		800
Interest and maintenance charges on the cost of permanent way, land, structures and works at Chowpatty Yard and Kandivli.		1,865
Maintenance of the permanent way at Kandivli ...		3,000
Repairs and maintenance of Electric installations at Marine Lines etc.		350
Repairs and maintenance of katcha roads in blocks 1 and 2.		7,000
Repairs and maintenance of buildings at Marine Lines and Kandivli.		2,697
Maintenance of blocks 1, 2 and 7, removing rank vegetation, filling depressions and dressing surface.		600
Special repairs to road at Kandivli		5,000
Total for repairs ...	52,179	46,668

APPENDIX D.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME.

SUB-HEAD "B—ESTABLISHMENTS."

No.	Particulars.	Actuals, 1932-33.	Budget Estimate, 1933-34.	Budget Estimate, 1934-35.	Remarks.
	Establishments.		Rs.	Rs.	
1	Secretariat charges		600	5,000	
2	Reclamation		13,539	9,232	
	Total ...		14,139	14,232	
	Allowances.				
1	Travelling and fixed conveyance allowance ... ... Voted ...		300	250	
2	House-rent allowance		420	180	
3	Compensatory allowance...		300	.....	
4	Fees to the members of the Advisory Committee.		1,000	1,000	
	Total		2,020	1,430	
	Contingencies.				
1	Country stationery and petty bazar supplies ...		5	5	
2	Postal, telegraph and money orders commission charges.		5	5	
3	Carriage of parcels, treasure and other Government property.		5	5	
4	Printing, Binding and Advertising ...		75	75	
5	Miscellaneous		10	10	
	Total ...	Rs. 29,838 for salaries, establishments, allowances and contingencies.	100	100	
			14,139	14,232	Establishments.
			2,020	1,430	Allowances.
			100	100	Contingencies.
			+41	+38	Rounding.
			16,300	15,800	
	Deduct—Probable savings ...		—200	.....	
			16,100	15,800	
	Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer ... *Non-voted* ...		*3,900*	*3,900*	
	Voted ...		2,300	2,400	
	Grand Total ...		22,300	22,100	
	Voted ...		18,400	18,200	
	Non-voted ...		*3,900*	*3,900*	

60, Civil Works.

	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Expenditure	2,37	1,37	1,31	13

284. The decrease of 6 in the revised estimate for 1933-34, as compared with the budget estimate for the same year, is mainly due to the saving on the Tapti Bridge which is nearing completion. The decrease of 1,24 in the budget estimate for 1934-35, as compared with that for 1933-34, is mainly due to the fact that most of the works in progress are now nearing completion.

The grant for 1934-35 under the head 60, Civil Works has been distributed as under :—

Original works	10
Establishment	3
	13

285. The provision for original works will be utilised on the following works :—

Miscellaneous Departments.—Public Buildings on the Artillery Maidan, Karachi (8).

Communications.—Bridge over the Tapti at Gidhad site on Bombay-Agra Road (2).

60-A, Other Provincial Works not charged to Revenue (Reserved).

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges	..	1	1	52
Deduct—Receipts of a capital nature	— 85	..	..	— 3
Total	— 85	1	1	49

286. The development of the Artillery Maidan, Karachi, has entailed the acquisition of properties, without which the development scheme cannot be proceeded with. It is necessary to acquire private buildings which were allowed to be constructed by the Cantonment authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases Government retain the power of resumption at any time on giving the stipulated notice and paying the value of such buildings as might have been authorised to be erected, the value being fixed by a committee of arbitration.

287. No provision for the acquisition of properties was made in the current year's budget, but a provision of Rs. 1,000 only was made to meet the cost of two Ramoshis for the purpose of patrolling and preventing people from committing nuisance and dumping rubbish on the Maidan.

288. For the ensuing year a provision of Rs. 52,000 has been made for the acquisition of private properties on the Artillery Maidan, the resumption of which has already become legally complete. Receipts to the extent of Rs. 3,000 are anticipated on account of ground rent of the plots sold and this amount has been taken in reduction of the expenditure.

60-B, Payments of commuted value of pensions (*Reserved*).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Payments of commuted value of pensions to pensioners	12,07	14,00	19,57	18,50
Payments of commuted value of pensions to other Governments	3,73	..	..	..
Deduct—				
Amount financed from ordinary revenues..	— 1,76	— 1,77	— 2,10	— 1,33
Capital portion of equated payments out of revenue	— 2,52	— 2,94	— 2,80	— 3,86
Recoveries of commuted value of pensions from other Governments	— 10,97	..	..	..
Total ..	55	9,29	14,67	13,31

289. All payments on account of commutation of pensions, whether made in England or in India are brought to account in India on the books of this Government under the capital major head " 60-B, Payments of Commuted Value of Pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 45-A, Commutation of Pensions financed from Ordinary Revenue ". The net amount debited to " 60-B," after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 45, Superannuation Allowances and Pensions " and credits are transferred to (*a*) the capital head " 60-B " of the capital portion of the payments and to (*b*) " 19, Interest on Ordinary Debt " of the interest portion.

290. *Payments of commuted value of pensions to pensioners.*—It has been found that the provisions made in recent years under this head have proved insufficient to allow for commutation applications to be fully met. The current year's revised and the next year's budget estimates have therefore been increased.

291. (*a*) *Payments to, and* (*b*) *recoveries from, other Governments of commuted value of pensions.*—With effect from the year 1933–34 the pensionary charges in respect of pensioners of other Governments residing in this Presidency are being adjusted monthly against the Governments concerned. Hence there are no payments to, and recoveries from, other Governments of commuted value of pensions.

292. *Deduct—Amount financed from ordinary revenues.*—It is proposed to finance 2,10 in 1933–34 and 1,33 in 1934–35 from ordinary revenues by transfer debit to the head " 45-A, Commutation of pensions financed from Ordinary Revenue ". (See remarks under " 45-A ").

293. *Deduct—Capital portion of equated payments out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes the capital portion of equated payments for the seven years ending 1932–33 whereas the next year's estimate includes that for the eight years ending 1933–34.

61, Payments to retrenched personnel—(*Reserved*).

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(1) Civil (Non-commercial)—				
Gratuity	1,87	13	94	3
(2) Joint Establishment—				
Public Works—				
Gratuity	26	2	32	1
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to XIII-Irrigation etc. works for which capital accounts are kept—working expenses ..	— 17	..	— 22	..
(*b*) Amount written back to "45, Superannuation etc."	..	— 45	— 40	— 50
Total ..	1,96	— 30	64	— 46

294. Under the orders of the Auditor-General expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments.

295. The increase in the current year's revised estimate is partly due to larger payments of gratuities having been sanctioned owing to retrenchment of staff being carried out more quickly than was anticipated at the time of framing the budget.

296. In the current year an amount of 22 is likely to be debited to the Irrigation Department. It has therefore been debited to the head "XIII-Irrigation etc." with a transfer credit under this head.

297. Payments on account of gratuities to retrenched personnel will be written back to revenue within a period of five years beginning from the year 1933–34.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head.

298. According to Schedule IV to the Devolution Rules the excess balance in the Famine Relief Fund can be utilised (*i*) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (*ii*) in the repayment of advances from the Provincial Loans Fund. Loans under (*i*) are made through the Provincial Loans and Advance Account and amounts thus drawn from the fund are repaid with interest to the fund by equated instalments. Withdrawals under (*ii*) are not repaid to the fund. The credit of the equated instalments is given to the head " Famine Relief Fund " (Receipt Side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head " 20, Interest on other obligations ", and in respect of the principal portion, under the deposit head " Transfers from Famine Relief Fund " (Disbursement Side). The amounts drawn from the Fund are debited to the head " Famine Relief Fund " (Disbursement Side) and credited to the head " Transfers from Famine Relief Fund " (Receipt Side), the actual amounts of loan given to cultivators being shown under " Loans and Advances by the provincial Governments " (Disbursement Side) and those utilised for the repayment of advances being shown under " Repayment of advances from the Provincial Loans Fund ". In the last and current years the excess balance in the Famine Relief Fund was not drawn upon for granting loans to cultivators or for repayment of advances from the Provincial Loans Fund and no amount is proposed to be drawn in the next year for this purpose.

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*b*) Famine Relief Fund	12,88	12,82	11,94	11,90

299. Under this head credit is given for (*i*) interest received from the Government of India on the balance of the Famine Relief Fund, (*ii*) payment of interest on, and repayment of principal of, advances drawn from the Fund to finance the Provincial Loans and Advance Account and (*iii*) recoveries of famine expenditure. The above figures are distributed as follows :—

	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*i*) Interest on balance ..	3,34	3,34	2,42	2,42
(*ii*) Payment of interest on, and repayment of principal of advances from the excess balance in the Fund to finance the Provincial Loans and Advance Account .	9,38	9,38	9,38	9,38
(*iii*) Recoveries of famine expenditure ..	16	10	14	10
Total ..	12,88	12,82	11,94	11,90

The decrease in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current

year is due to the reduction in the rate at which the balance in the Fund earns interest.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*c*) Appropriation for Reduction or Avoidance of Debt—				
(1) Sinking Fund—Bombay Development Loan	20,35	18,06	21,90	20,92
(2) Other appropriations	..	..	11,49	..
Total ..	20,35	18,06	33,39	20,92

300. For items (1) and (2), see paragraphs 100 and 101 under " 21, Appropriation for Reduction or Avoidance of Debt ". The figures mentioned against item (1) represent the credit of the amount of the one per cent. contribution to the sinking fund of the Bombay Development Loan debited to " 21 " *plus* the interest on the invested accumulations of the Fund.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*e*) Deposits of Depreciation Reserves of Nasik Distillery—				
A—Reserves—				
(*a*) Depreciation reserve of Nasik Distillery	1,16	1,98	1,50	1,23
(*b*) Mahura Flowers Fire Insurance reserve	5	6	5	5
Total ..	1,21	2,04	1,55	1,28

301. As a consequence of changes introduced last year with regard to the transactions of the Nasik Distillery the transactions of two separate funds maintained in respect of the distillery have to be shown in the Provincial Accounts. The figures shown above, except under Budget Estimate 1933–34, represent the estimated uninvested reserve at the beginning of the year and the estimated depreciation for the year, debit for which is given under " 6-Excise ". The figures under Budget Estimate 1933–34 include interest on the invested accumulations of the Funds which is now credited under the head " VI-Excise ".

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*f*) Loans and Advances by Provincial Government—				
(1) Repayment of loans given to Presidency Corporations—				
(*i*) Out of Bombay Development Loan.	4,44	4,74	4,74	5,05
(*ii*) Out of advances from the Provincial Loans Fund	41,10	42,77	42,77	44,84
(2) Recoveries from cultivators, local bodies and others	40,51	27,56	28,57	23,49

302. Item (1) (*i*) represents payments by the Bombay Port Trust in respect of the Bombay Development Loan (see paragraph 100 under " 21, Appropriation for Reduction or Avoidance of Debt ").

303. Item (*ii*) represents repayment by the Bombay Port Trust, the Bombay Municipality and the Bombay Improvement Trust of loans advanced to them.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Port Trust	5,34	5,65	5,65	5,96
Bombay Municipality	23,15	24,47	24,47	26,22
Improvement Trust	12,61	12,65	12,65	12,66

304. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921–22, 1923–24 and 1924–25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts except those taken in 1931–32 and 1932–33 which are being repaid on the basis of equated instalments of principal and interest spread over 50 years.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (*i*) general purposes, and (*ii*) development purposes. The Municipality is repaying (*i*) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it and is repaying the balance of the 1923–24 loans by fixed sums spread over 13 years with accrued interest and the balance of the 1924–25 loans by equated instalments of principal and interest spread over 30 years with effect from 1929–30.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head "Repayment of advances from the Provincial Loans Fund" (Disbursement Side). (See paragraph 320 below.)

305. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account :—

—	Accounts, 1932–33.		Budget Estimate, 1933–34.		Revised Estimate, 1933–34.		Budget Estimate, 1934–35.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators ..	2,70	20,08	6,77	20,20	2,57	16,90	3,95	17,47
Loans through Co-operative Societies and Banks ..	19	93	50	15	30	..	30	17
Loans for the purpose of Co-operative Societies Act ..	3	12	3	9	3	9	3	7
Loans to Gujarat Talukdars ..	..	..	..	6	..	..	..	1
Loans to Indian States and Land-holders and Notabilities	..	52	..	52	..	52	..	..
Loans to Local Bodies on account of Public Works ..	1,01	13,03	92	2,02	50	2,75	85	1,63
Loans to Non-agriculturists in flood affected areas ..	1	25	1	72	1	25	..	24
Loans to Co-operative Housing Societies in flood affected areas	..	35	..	40	..	25	..	25
Loans to Co-operative Housing Societies	77	1,56	2,00	67	50	2,00	75	1,10
Loans under the State-aided Building Scheme ..	1,06	3,46	1,80	2,50	1,77	2,88	1,60	2,50
Other Miscellaneous Loans ..	1	20	2	23	2	2,93	31	5
		c						
Total ..	5,78	40,51	12,05	27,56	5,69	28,57	7,79	23,49

—	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
Advances from Provincial Loans Fund ..	2,89,53	1,83,12	1,63,12	1,63,49

306. The loan of 1,63,12 drawn this year was intended for the following purposes :—

		The major head under which it was to be utilised.
Lloyd Barrage	1,49,51	" 55 "
Other Irrigation—		
Productive	3,55	" 55 "
Unproductive ..	5,31	" 55 "
Other purposes—		
Productive	83	" 56-A " and " 60-A "
Unproductive ..	3,92	" 60 " and " 60-B "
	1,63,12	

The total amount which it is proposed to borrow next year is 1,63,49. It will be distributed as under :—

		Major head under which it will be utilised.
Lloyd Barrage	1,30,89	" 55 "
Other Irrigation—		
Productive	3,74	" 55 "
Unproductive ..	11,13	" 55 "
Other purposes—		
Productive	80	" 56-A " and " 60-A "
Unproductive ..	14,06	" 60 ", " 60-B " and " 61 "
Bombay Development Scheme	2,87	" 59 "
	1,63,49	

—	Accounts, 1932-33	Budget Estimate, 1933-34	Revised Estimate, 1933-34	Budget Estimate, 1934-35
(*g*) Subventions from the Central Road Development Account	20,87	15,00	17,46	15,00

307. According to the accounting procedure prescribed for transactions of the Road Development Fund the amounts distributed to Provincial Governments are credited to a deposit head " P-Deposits and Advances—Subventions from Central Road Development Account ". The actual expenditure on works executed with the approval of the Legislative Council is recorded under " 41-Civil Works—Communications ". At the same time an equal amount is debited to the abovementioned deposit head and credited to the minor head " Transfers

from Central Road Development Account " under the Receipt head " XXX-Civil Works ".

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*h*) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(*i*) Deputation of Dr. Uppal to study virus diseases of plants ..	..	..	7	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan	66	63	65	59
(*iii*) Appointment of Veterinary Investigation Officer and Staff ..	6	10	8	10
(*iv*) Dry-farming Research Scheme for the Bombay Deccan	..	..	61	37
(*v*) Experimental consignment of mangoes	9	..	3	..
(*vi*) Cold Storage Research Scheme for fresh fruits	..	..	38	16
(*vii*) Rice Physiology Scheme ..	1	3	3	2
(*viii*) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	..	...	23	25
(2) Grants made by the Indian Central Cotton Committee—				
(*i*) Cotton operations in the Presidency	2,18	1,10	1,98	1,23
(*ii*) Sind Cotton Seed Distribution and Extension Scheme		33		
(*iii*) Sind Physiological Scheme ..		28		86
(3) Deposit Account of the Receipts under the Public Conveyance Act—				
Presidency proper ..	..	..	..	49
Sind	..	..	..	28
Total ..	3,00	2,47	4,06	4,35

308. According to the accounting procedure laid down for subsidies from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee, they are to be credited in the first instance to a deposit head in the provincial section of the accounts. The actual expenditure on the various schemes of research incurred, with the approval of the Legislative Council, is recorded under the service heads, e.g. " 34, Agriculture ", and " 31, Education ". At the same time an amount equal to the amount of expenditure is debited to the deposit head mentioned above and a corresponding credit given to the service head concerned under the primary unit entitled " Establishment, etc. charges recoverable from other Governments, Departments, etc.—Deduct amount transferred to civil deposits ".

309. For explanation of item (3) relating to receipts under the Public Conveyance Act, see paragraph 125 under " XIX—Police ".

Disbursement.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*a*) Miscellaneous Government Account ..	4,44	4,74	4,74	5,05

310. See paragraph 100 under "21, Appropriation for Reduction or Avoidance of Debt".

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*b*) Transfers from Famine Relief Fund ..	6,50	6,80	6,80	7,11

311. See paragraph 298 above.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*c*) Famine Relief Fund	12,88	12,82	11,94	11,90

312. As explained in paragraph 213 under "XXXII-Transfers from Famine Relief Fund", 11,91 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year and the balance of 3 has been provided to meet net loss on account of the writes-off of outstanding advances to cultivators for unsuccessful wells. The revised estimate has therefore been placed at 11,94. The next year's budget estimate of 11,90 is to be utilized to meet expenditure under revenue heads (see paragraph 214 under "XXXII-Transfers from Famine Relief Fund").

The balance of the Famine Relief Fund for the three years ending 1934–35 will be as follows:—

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
Opening balance	75,00	75,00	75,00	75,00
Receipts	12,88	12,82	11,94	11,90
Expenditure	12,88	12,82	11,94	11,90
Closing balance	75,00	75,00	75,00	75,00

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*d*) Appropriation for Reduction or Avoidance of Debt	9	10	19	24

313. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*e*) Sinking Fund Investment Account ..	19,69	17,96	21,71	20,68

314. See paragraph 100 under "21, Appropriation for Reduction or Avoidance of Debt".

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*f*) Depreciation Fund of Government Presses—				
Government Central Press	17	18	17	11
Yeravda Prison Press		3	2	3
Commissioner's Press, Karachi ..		1	1	..
Total ..	17	22	20	14

315. The decrease in the current year's revised and the next year's budget estimate is due to the restriction of expenditure in view of the present financial stringency.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*g*) Deposits of Depreciation Reserves of Nasik Distillery	6	30	30	15

316. Please see paragraph 301 above. The provision made is required to meet expenditure on " Renewals and Replacements ". It is debited to this head with a corresponding credit by a deduct entry under " 6-Excise ".

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*h*) Loans and Advances by Provincial Government—				
(*i*) For Presidency Corporations ..	8,00	..	..	..
(*ii*) For others	5,78	12,05	5,69	7,79

317. (*ii*) The details of the figures have been given in paragraph 305 above.

The decrease in the revised estimate under (*ii*) is due to reduction in advances to cultivators, loans to mofussil municipalities and in advances to Co-operative Housing Societies.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*i*) Repayment of Advances from Provincial Loans Fund—				
(1) Bombay Development	..	..	..	..
(2) Provincial Loans and Advance Account—				
(*i*) Pre-Reform	..	..	..	..
(*ii*) Post-Reform	..	..	1,09	1,15
(3) Other Irrigation Works and other purposes	80,06	..	14,15	3,01
(4) Presidency Corporations	41,10	42,77	42,77	44,84
Total ..	1,21,16	42,77	58,01	49,00

318. *Item* 2 (*ii*).—Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. The amounts shown against item 2 (*ii*) represent the principal portions of the annual equated instalments calculated on the above lines, the interest portion being debited to "19-Interest". No provision was made in the current year's budget for repayment in respect of this item. It is however proposed to repay the instalments due in the current and next years.

319. *Item* (3).—See paragraph 101 under "21, Appropriation or Reduction or Avoidance of Debt".

320. Figures against item (4) have been explained in paragraph 304 above.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*j*) Subventions from the Central Road Development Account	15,72	16,58	11,88	16,20

321. See paragraph 307 above.

—	Accounts, 1932–33	Budget Estimate, 1933–34	Revised Estimate, 1933–34	Budget Estimate, 1934–35
(*k*) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(*i*) Deputation of Dr. Uppal to study virus diseases of plants ..	..	..	7	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan	1,11	63	71	59
(*iii*) Dry-farming Research Scheme for the Bombay Deccan	..	..	61	37
(*iv*) Appointment of Veterinary Investigation Officer and staff ..	5	10	10	10
(*v*) Experimental consignment of mangoes	5	..	7	..
(*vi*) Cold Storage Research Scheme for fresh fruits	..	..	38	16
(*vii*) Rice Physiology Scheme ..	5	3	3	2
(*viii*) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	..	..	23	25
(2) Grants made by the Indian Central Cotton Committee—				
(*i*) Cotton operations in the Presidency.	1,92	1,10	2,23	1,23
(*ii*) Sind Cotton Seed Distribution and Extension Scheme		33		86
(*iii*) Sind Physiological Research Scheme.		28		
(3) Deposit Account of the Receipts under the Public Conveyance Act—				
Presidency proper	..	..	..	49
Sind	..	..	..	28
Total ..	3,18	2,47	4,43	4,35

322. See paragraph 308 above.

323. For explanation of item (3) relating to disbursements under the Public Conveyance Act, see paragraph 125 under "XIX-Police".

STATEMENT E

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1934-35

мо-п Bk H 201—26

6, EXCISE—(*Transferred*).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 1. Additional staff in the Belgaum and Sholapur districts.

Recurrent	.. Rs. 5,076	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 5,076	Ultimate annual recurrent	.. ,, 5,076

Remarks.—In order to cope with the increasing excise crime in the Belgaum and Sholapur districts Government sanctioned, for a period of one year in the first instance from July 1931, an additional staff of 3 petty officers and 17 constables. Of the three petty officers two were subsequently replaced by constables. The staff is being continued from time to time and the sanction last accorded expires on 28th February 1934. Experience has shown that the retention of the staff is absolutely necessary in the interests of excise administration and for protection of the revenue. It is accordingly proposed to put it on a permanent footing from 1st March 1934. The following statement shows the number of excise offences detected in the Belgaum and Sholapur districts during the period from August 1932 to March 1933, the corresponding period of the preceding three years and the period from April to October 1933 :—

Period.	Number of offences detected.	
	Belgaum District.	Sholapur District.
August 1929 to March 1930	78	98
August 1930 to March 1931	144	109
August 1931 to March 1932	215	118
August 1932 to March 1933	131*	132
April 1933 to October 1933	216	135

*The fall in the number of cases detected in the Belgaum District during the period from August 1932 to March 1933 is mainly due to the temporary removal of some excise officers and more than one-fourth of the constabulary staff for revolver practice and musketry training for a considerable period.

The figures for the first seven months of the current year show that the progress of detection work in both the districts is being maintained. Statistics of excise offences detected during the period from August to March of each of the four years 1929–30 to 1932–33 show that the number of offences in Belgaum and Sholapur is larger than that in other districts having about the same constabulary staff. The expenditure for twelve months of the year will amount to Rs. 5,076 as shown below :—

	Rs.
1 Jamadar on Rs. 43 per mensem	516
19 Constables on Rs. 20 per mensem each	4,560
Total ..	5,076
Grand Total—6, Excise—(*Transferred*) .. Recurrent ..	5,076
Non-recurrent ..	*Nil.*

XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT—UNPRODUCTIVE.

ITEM 2. Temporary Revenue establishment required on the Nira Right Bank Canal.

Recurrent	.. Rs.	5,765	Non-recurrent	.. Rs.	*Nil.*
Total	.. ,,	5,765	Ultimate annual recurrent	.. ,,	7,380

Remarks.—The Nira Right Bank Canal is not yet fully completed, but irrigation commenced on that Canal system in 1924–25. As the extension of the canal progresses the irrigation expands. To augment the irrigation revenue the Deccan Canals Financial Improvement Committee has recommended the establishment of sugar factories and in accordance with that recommendation two sugar factories are proposed to be started immediately on this Canal. Negotiations regarding the terms on which the supply of water will be granted by Government are in progress. In the meanwhile the Companies have been provisionally permitted to start the irrigation of sugarcane subject to certain conditions. It is anticipated that other Companies will follow the lead already given and with the establishment of these factories there will be increase in the work connected with irrigation. In these circumstances the following temporary establishment is required and the provision therefor is proposed for 11 months :—

	Rs.
5 Measurers 1 (40), 1 (30) and 3 (20)	1,430
12 Canal Inspectors at Rs. 20 per mensem each	2,640
1 Sectional Karkun at Rs. 20 per mensem	220
4 Patkaries at Rs. 15 per mensem each	660
8 Keymen at Rs. 15 per mensem each	1,320
2 Regulator chowkidars at Rs. 15 per mensem each	330
1 Telegraph messenger at Rs. 15 per mensem	165
	6,765
Deduct—Probable savings	—1,000
	5,765

SIND—PRODUCTIVE.

ITEM 3. Appointment of five abdars at Rs. 26 per mensem *plus* Rs. 15 conveyance allowance each, on the temporary establishment in the Mithrao Division.

Recurrent	.. Rs.	2,255	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	2,255	Ultimate annual recurrent ..	,,	2,460

Remarks.—Thirty-five abdars in all are required for the Mithrao Division on a basis of 12,000 acres per abdar for the orderly distribution of water and proper observance of the Irrigation Act and Canal Rules. Thirty abdars are at present employed. Under post-Barrage conditions it is estimated that fifty-four abdars are required for this Division. In these circumstances provision for five abdars has been proposed for 11 months.

Sind Canal.

ITEM 4. Construction of a cross-regulator below Mirwah Syphon at mile 0/6.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	2,300
Total ..	.. ,,	2,300	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—On account of the construction of a syphon across the North-Western Canal there has been a considerable fall (about 2 feet) in the water level in the Mirwah. Four big karias take off immediately below the syphon and their combined discharge is 58 cusecs. Unless a cross regulator is constructed immediately below these karias, they will not get the designed full supply level.

The work, which is estimated to cost Rs. 2,353, was administratively approved by the Superintending Engineer, Northern Sind Circle, in December 1932 and the plans and estimate therefor were technically sanctioned by the Executive Engineer, Shikarpur Canals Division, in the same month.

		Rs.
Grand Total—XIII—Irrigation, etc.—(*Reserved*) ..	Recurrent ..	8,020
	Non-recurrent ..	2,300

22, GENERAL ADMINISTRATION—(Reserved).

MEMBER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 5. Expenditure in connection with the Reforms work.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,000
Total ..	.. „ 50,000	Ultimate annual recurrent	„ *Nil.*

Remarks.—In view of the impending constitutional changes it is necessary to make some provision for reforms work. No exact data on which an estimate can be based are available nor is information available to show when the amount will be required. In 1920, Mr. Seddon was appointed Reforms Commissioner and was given a separate establishment. A provision of Rs. 7½ lakhs was made in the budget for establishment, preparation of electoral rolls, conduct of the elections, furniture, printing, etc. It is possible that in view of the wider range of the constitutional proposals a larger amount may be required on this occasion. It is doubtful, however, whether all the items of expenditure on which Mr. Seddon's estimate was based will be reached during the next financial year. It is, therefore, proposed to make a provision of Rs. 50,000 only for the present to meet the actual cost of establishment of the Reforms Office and any unforeseen expenditure which may have to be incurred in connection with the Reforms during the next financial year. If in the course of the next financial year the Reforms work progresses more quickly than is anticipated at present the proposed provision of Rs. 50,000 will not suffice and an additional amount will be required. In that case a supplementary demand for the additional amount will be made.

ITEM 6. Confirmation of the post of Personal Assistant to the Collector of Karachi.

Recurrent ..	.. Rs. 2,400	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,400	Ultimate annual recurrent	.. „ 2,448

Remarks.—A temporary post of Personal Assistant to the Collector of Karachi was first created in 1918 and has been continued till now without a break. In connection with their recent efforts to retrench expenditure Government examined the question whether the post could not, like similar posts in several other districts, be abolished. They have come to the conclusion that it is wholly impossible to do so. Karachi is a city that is growing both in size and importance and presents problems that throw a great deal of work on the Collector. Without a personal assistant of the rank of a Deputy Collector the Collector would find it impossible to do justice both to the district and to the City. Government have therefore decided to make the post permanent. With a view, however, to reduce the cost of the appointment they have ordered that the post of chitnis to the Collector should be held in abeyance for a year. If at the end of a year it is found that efficiency is not seriously impaired, they propose to abolish the post altogether. The figure Rs. 2,448 against "Ultimate annual recurrent" has been arrived at on the assumption that the post of chitnis will be permanently abolished. If it is not, the figure will be Rs. 5,995.

		Rs.
Grand Total—22, General Administration—(*Reserved*) ..	Recurrent ..	2,400
	Non-recurrent ..	50,000

24, ADMINISTRATION OF JUSTICE—(*Reserved*).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 7. Continuance during 1934-35 of the establishment entertained for the 11th High Court Judge.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In 1930 the High Court represented that at least 12 Judges were necessary for the volume of work in the High Court, which was getting seriously into arrears. Of the 10 High Court Judges, three and sometimes four were required for criminal sessions and appeals and the remainder were insufficient for the original and appellate civil work, which included a considerable number of important cases that were several years old. On a thorough examination of the state of work in the High Court, Government sanctioned the temporary appointment of an 11th Judge and the necessary staff from 17th November 1930 to 18th October 1931.

In October 1931 the state of work in the High Court was reviewed, and it was found that, although substantial progress had been made in clearing off arrears, there had been an increase in criminal work and it was not possible to dispense with the additional Judge. The period of the temporary appointment of the additional Judge was therefore extended up to 13th October 1932.

The state of work in the High Court was again reviewed in the latter half of 1932, and it was decided to extend the period of the temporary appointment of the additional Judge and his establishment up to 28th February 1934, with a break from 1st April to 18th June 1933.

The arrears of work in the High Court are not yet reduced, and judging from past experience Government find it necessary to make provision for the continuance of the appointment of the 11th High Court Judge and his staff up to 28th February 1935. A provision of Rs. 48,000 (non-voted) on account of the pay of the additional Judge has been made in the next year's estimates and a lump provision of Rs. 5,000 (voted) has also been made for the following temporary staff :—

1 Judicial clerk.
2 Interpreters.
1 Junior clerk and typist.
2 Chobdars.
3 Peons.

		Rs.
Grand Total—24, Administration of Justice—(*Reserved*) ..	Recurrent ..	*Nil.*
	Non-recurrent .	5,000

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 8. Revision of the scale of pay of one of the two posts of Assistant Backward Class Officers (Settlements).

Recurrent ..	.. Rs.	1,800	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,800	Ultimate annual recurrent	.. ,,	1,880

Remarks.—In the Criminal Tribes Settlement Department, there are two gazetted posts of Assistant Backward Class Officers (Settlements)—formerly styled Assistant Criminal Tribes Settlement Officers. One of these posts is held by Mr. C. S. Deodhar. He belongs to the cadre of Mamlatdars in the Revenue Department and was specially selected for deputation to the Criminal Tribes Settlement Department in 1921 on account of his organising ability, intelligence and capacity for hard work. He has been holding the post of Assistant Backward Class Officer (Settlements) since then, and has gained special experience of the working of the Department during these years. Had he remained in the Revenue Department, he would have risen to the post of Deputy Collector two years ago. But the increasing importance and specialised character of the work of the Criminal Tribes Settlement Department made it most undesirable that Mr. Deodhar should, for the sake of his own prospects, revert to the Revenue Department and that the Criminal Tribes Settlement Department should lose the benefit of his services. Moreover, the appointment of the Criminal Tribes Settlement Officer as Backward Class Officer made it essential that his senior Assistant should have the rank and experience necessary to relieve him of some of his important duties as Criminal Tribes Settlement Officer and set him free for his duties as Backward Class Officer. Government therefore raised the pay of the post of Assistant Backward Class officer held by Mr. Deodhar from Rs. 300—10—400 to Rs. 300—50—550—50/2—650, i.e., to the level of the scale of pay of Second Grade Deputy Collectors, as a temporary measure for a period of three years from 1st May 1931 and allowed Mr. Deodhar, who on that date had completed more than two years on Rs. 400 on the old scale, to start on Rs. 450 per mensem, on the revised scale. In view of the financial situation, Government were reluctant to sanction increased expenditure and accordingly ordered that one post of clerk on Rs. 150—5—200 in the office of the Backward Class Officer should be held in abeyance. Thus the temporary revision of pay of the post held by Mr. Deodhar not only did not entail any extra expenditure, but on the contrary resulted in a small saving to Government. This action of Government was brought to the notice of the Legislative Council by showing the proposal as item 5 in the statement of new items sanctioned by the Finance Department during the year 1931-32 by reappropriation from savings in sanctioned grants.

2. The experiment has convinced Government that the temporary arrangement should be sanctioned as a permanent measure. The duties of the appointment and the responsibilities of the officer holding it have lost none of their importance since 1931, and there is no reason to believe that they will be lessened in the future. Under this arrangement, Mr. Deodhar, the present incumbent of the post, will be allowed to continue on the existing scale of pay, namely, Rs. 300—50—550—50/2—650, till he retires, and his successor will be allowed pay on the revised scale of pay which may then be in force for Second Grade Deputy Collectors. The post of clerk on Rs. 150—5—200 which has been held in abeyance since 1st May 1931 will be permanently retrenched, and will thus counterbalance the immediate and ultimate annual recurrent expenditure involved in the present case.

			Rs.
Grand Total—25, Jails and Convict Settlements—(*Reserved*).	Recurrent	..	1,800
	Non-recurrent	..	..

26, POLICE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 9. Increase in the strength of police force in Bombay City.

Recurrent	..Rs. 48,216	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. „ 48,216	Ultimate annual recurrent	.. „ 52,376

Remarks.—The communal riots in February 1929 proved that the then existing strength of the Bombay City police force was inadequate to cope with sudden and violent disorders in the City. The Commissioner of Police accordingly submitted in April 1929 a scheme for the increase in the Bombay City police force as detailed below :—

(*a*) Additional police force consisting of 34 Sergeants, 29 Head Constables and 505 Constables.

(*b*) Purchase of 6 Morris trucks.

(*c*) Construction of 7 pucca built police chowkies.

The Bombay Riots Enquiry Committee of 1929 had also strongly recommended that the police force of Bombay City should be increased to the figure proposed by the Commissioner of Police. However, in view of the financial stringency Government did not find it possible to give effect to the whole scheme, but sanctioned in the year 1929 with the consent of the Legislative Council the entertainment of 34 Sergeants, 9 motor lorry drivers, 50 Armed Police Constables and the purchase of 6 trucks, and the opening of a new police station at Kalachowki which resulted in an increase of the force by 1 Inspector, 1 Deputy Inspector, 2 Sergeants, 3 Sub-Inspectors, 1 Jemadar, 11 Head Constables and 102 Constables. It has not been found possible since then to sanction the remaining part of the scheme in view of ever increasing financial stringency. The communal riots of 1932 proved once again the inadequacy of the Bombay City police in its present strength to cope with any real serious disturbances and the most urgent need at present therefore is an adequate increase in the force to maintain law and order. In view however of the present financial condition Government are not prepared at present to sanction the whole remaining portion of the scheme submitted by the Commissioner of Police in the year 1929, though they are convinced that the increase in the force proposed by the Commissioner of Police and recommended by the Bombay Riots Enquiry Committee of 1929 is essential. They have, however, decided that the police force in Bombay City should be permanently increased by 100 armed men (9 Head Constables and 91 Constables) with effect from 1st March 1934. The cost on account of the pay and allowances of the additional police staff amounts to Rs. 48,216 for 12 months of the year 1934-35 as shown in detail below :—

	Cost per mensem.
	Rs.
(1) *Pay of Establishment—*	
9 Head Constables on Rs. 38—1—50 per mensem each ..	342
91 Constables on Rs. 30—$\frac{1}{3}$—33—$\frac{1}{4}$—36	2,730
Total ..	3,072
(2) *Allowances, Honoraria, etc.—*	
House-rent at Rs. 7 per mensem each to 29 Constables ..	203
Total ..	203
(3) *Contingencies—*	
Rent of a block of 80 rooms hired for 9 Head Constables and 62 Constables	568
Clothing charges at Rs. 1-12-0 per mensem each for 9 Head Constables and 91 Constables	175
Total ..	743
Grand Total ..	4,018
	×12 months.
	48,216

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 10. Increase in the strength of the police force in Ahmedabad City.

Recurrent ..	.. Rs. 1,01,637	Non-recurrent ..	.. Rs. 2,600
Total ..	.. „ 1,04,237	Ultimate annual recurrent	.. „ 1,14,670

Remarks.—Owing to the rapid increase in population and in the number of mills and the consequent increase in the number of industrial strikes and communal disturbances during the last 10 years the present strength of the police force in Ahmedabad City has been found to be inadequate for the preservation of peace and the detection of crime. During the last 20 years there has also been a steady increase in motor and other traffic in Ahmedabad City with the result that additional duties have devolved upon the police in respect of traffic control for which no strength has been provided in the existing sanctioned strength of the police force of that City. This has resulted in the men being overworked and has in consequence told on their health. It has therefore been represented to Government by all the local officers concerned that there is urgent need of increasing the police force in Ahmedabad City. After carefully considering their proposals Government have come to the conclusion that there is an urgent necessity for increasing the police force in Ahmedabad City by 6 Sub-Inspectors, 73 Head Constables (unarmed), 5 Head Constables (armed), 97 Constables (unarmed) and 47 Constables (armed) and have accorded administrative approval to the entertainment of this additional police force and decided to entertain it with effect from 1st March 1934. The total cost on account of pay and allowances of the additional police staff in the financial year 1934–35 amounts to Rs. 1,01,637 as shown in detail below :—

	Per mensem. Rs.
(1) *Pay of Establishment*—	
6 Sub-Inspectors on Rs. 75 per mensem each ..	450
78 Head Constables on Rs. 28 per mensem each ..	2,184
Literacy allowance (special pay) at Rs. 2 per mensem each for 73 Head Constables (unarmed)	146
Duty allowance (special pay) at Rs. 3 per mensem each for 7 Writer Head Constables	21
Duty allowance (special pay) at Rs. 5 per mensem each for 2 Head Constables of the Local Intelligence Branch	10
144 Constables on Rs. 20 per mensem each	2,880
Literacy allowance (special pay) at Rs. 2 per mensem each for 97 Unarmed Constables	194
Duty allowance (special pay) to 2 Constables of the Local Intelligence Branch at Rs. 3 per mensem each ..	6
Duty allowance (special pay) for 1 Sub-Inspector for Local Intelligence Branch at Rs. 10 per mensem ..	10
Total ..	5,901
(2) *Allowances, Honoraria, etc.*—	
House-rent allowance to 6 Sub-Inspectors at Rs. 20 per mensem each	120
Conveyance allowance for 5 Sub-Inspectors at Rs. 25 per mensem each	125
Clothing allowance at Rs. 3·3 per mensem each for 6 Sub-Inspectors	19·8
House-rent allowance at the average rate of Rs. 6 per mensem each for 75 Head Constables and at Rs. 2 per mensem for 1 Head Constable	452
Compensatory allowance to 75 Head Constables at Rs. 5 per mensem each	375
House-rent allowance at Rs. 5 per mensem each for 143 Constables	715
Compensatory allowance at Rs. 3 per mensem each for 143 Constables	429
Total ..	2,235·8

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Pay per mensem. Rs.
(3) *Contingencies*—	
Clothing capitation grant at Rs. 1·5 per mensem each for 78 Head Constables	117
Clothing capitation grant at Rs. 1·5 per mensem each for 144 Constables..	216
Total ..	333
Grand Total ..	8,469·8 ×12 months.
Total, Recurrent ..	1,01,637
Plus non-recurrent on account of 52 muskets and accessories	2,600
Grand Total ..	1,04,237

ITEM 11. Alteration in the strength and composition of Rifle Squads and replacement of ·303 rifles in the hands of the surplus number of men by ·410 muskets.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	12,500
Total ..	.. „	12,500	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—Rifle Squads in this Presidency were originally instituted to deal with dacoity operations. The total strength of these squads at present is 907 men and they have 1,108 ·303 rifles in their possession. Dacoity operations are now of rare occurrence. It was accordingly pointed out by the Inspector General of Police that the retention of such a large number of men armed with rifles was not justified at present. The Inspector General of Police therefore proposed to reduce the number of squads and to locate 6 Head Constables and 30 Constables at each of the nine centres noted below* for the needs of their own and the adjoining districts and to re-arm the remaining 583 men [907 — (36 × 9)] with ·410 bore muskets. The actual number of additional muskets required is only 304 and their cost is estimated at Rs. 12,500. This expenditure will be materially counterbalanced by the credit which will be afforded by the Army Department in respect of the surplus 683 rifles which will be surrendered to that Department, but the amount realised from the Army Department will not be treated as reduction in expenditure under "26, Police," but credited to the receipt side of the budget under "XIX–Police." Besides, there will be a recurring saving in ammunition of at least Rs. 8–8–0 per annum in respect of every man re-armed with a ·410 musket in exchange for a ·303 rifle. The annual saving on ammunition will thus amount to about Rs. 5,000. As the scheme results in a recurrent saving, as against a non-recurring expenditure of Rs. 12,500, which will be counterbalanced as stated above, Government have accorded their administrative approval to it and have decided to give effect to it from the financial year 1934–35.

ITEM 12. Appointment of a Second Police Prosecutor for the Bombay Suburban District and of a Writer Constable for him as a permanent measure.

Recurrent	.. Rs.	4,326	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	4,326	Ultimate annual recurrent	.. „	5,368

Remarks.—It was represented to Government by the Inspector General of Police in July 1931 that the volume of criminal work in the Bombay Suburban District had been considerably increased and it was not possible for 1 Police Prosecutor to cope with the work. The Police Prosecutor has to attend four courts, viz. the courts of the District Magistrate, Sub-Divisional and City Magistrate, First Class, Bandra, the Resident Magistrate, First Class, Kurla, and the Honorary Magistrate at Andheri. In addition to this work the Police Prosecutor has to offer advice and furnish opinions to Sub-Inspectors in various matters, has to draw up revision applications, appeal memoranda and other miscellaneous matters. The one Police Prosecutor allotted to the Bombay Suburban District dealt in 1930 with 280 cases. It is true that a large proportion of these, arising out of the civil disobedience movement, must have been of a simple character, but the figure for 1929, a year unaffected by the civil disobedience movement, was

* Ahmedabad, Kaira, Godhra, Dhulia, Nasik, Satara, Sholapur, Dharwar and Ratnagiri.

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

147, which is considerably in excess of the number of cases undertaken by any Prosecutor in any other district. Government were thus convinced that there was an urgent need of an additional Police Prosecutor for the Bombay Suburban District, and they accordingly sanctioned in August 1931 the entertainment of a Second Police Prosecutor and of a Writer Constable for him for a period of one year in the first instance and reduced at the same time one of the appointments of Police Prosecutors and of a Writer Constable in the Dharwar District in view of the decrease of prosecution work in that district. As the volume of prosecution work in the Bombay Suburban District was on the increase in the year 1932, the appointments of the Police Prosecutor and his Writer Constable were continued till the end of the current financial year. In view of the facts and figures since supplied by the local officers Government are fully convinced that the volume of prosecution work in the Bombay Suburban District justifies the permanent appointment of a Second Police Prosecutor and of a Writer Constable for him and they have accordingly decided to sanction those appointments permanently with effect from 1st March 1934. The cost on account of the pay and allowances of these appointments amounts to Rs. 4,326 for 12 months of the year 1934–35 as shown in detail below—

	Cost per mensem. Rs. a. p.
(1) *Pay of Establishment* —	
Pay of the Prosecutor in the scale of Rs. 200—10—300 ..	200 0 0
Pay of the Writer Constable in the scale of Rs. 20—24 ..	20 0 0
Duty allowance (special pay) at Rs. 2 per mensem for the Writer Constable	2 0 0
Total ..	222 0 0
(2) *Allowances, Honoraria, etc.*—	
House-rent allowance to the Police Prosecutor at Rs. 50 per mensem	50 0 0
Conveyance allowance at Rs. 20 per mensem to the Police Prosecutor	20 0 0
House-rent allowance to the Writer Constable at Rs. 15 per mensem	15 0 0
Compensatory allowance to the Police Prosecutor at Rs. 45 per mensem	45 0 0
Compensatory allowance to the Writer Constable at Rs. 7 per mensem	7 0 0
Total ..	137 0 0
(3) *Contingencies*—	
Clothing charges at Rs. 1-8-0 per mensem for the Writer Constable	1 8 0
Total ..	1 8 0
Grand Total ...	360 8 0
	× 12 months.
	4,326 0 0

		Rs.
Grand Total—26, Police—(*Reserved*) ..	Recurrent ..	1,54,179
	Non-recurrent.	15,100

31, EDUCATION—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 13. Opening of B.Sc. course at the Karnatak College, Dharwar.

Recurrent ..	.. Rs. 12,311	Non-recurrent ..	.. Rs. 42,000
Total ..	.. ,, 54,311	Ultimate annual recurrent ..	,, 16,512

Remarks. –The Karnatak College, Dharwar, is affiliated at present to the University in science for the I.Sc. examination only in groups A and B. It has long been felt that the students of Science from the Karnatak should be able to complete their courses in Dharwar instead of having to proceed to other centres where the science departments are already crowded and expenses are high for mofussil students. The University Science Inspection Committee which visited the college in 1933 have also recommended the extension of the science department at this college. There is a strong local demand in Karnatak that further facilities should be accorded for the study of science at the only Government college in the Southern Division, and the matter has been represented to Government on several occasions. The Director of Public Instruction has reported to Government that the number of students taking the I.Sc. courses at the Karnatak College is steadily rising and that they will be seriously inconvenienced if they have to proceed to other centres for further studies. The Director considers that the extension of the Science course will be popular and can be effected without providing additional accommodation and that before long, current expenditure will be covered by the fee receipts.

It is therefore proposed to start the B.Sc. course at the Karnatak College with effect from the academic year 1934–35. The details of the additional cost for 1934-35 are as follows :—

	Rs.
Non-recurrent—	
Cost on account of apparatus	42,000
Recurrent—	
3 assistant teachers, one for each of the departments of Physics, Chemistry and Biology on Rs. 130—10—200	3,510
3 demonstrators for subjects as above on Rs. 100 per mensem ..	2,700
1 laboratory assistant on Rs. 30—1—50 minus 12½ per cent. cut .	237
3 laboratory peons on Rs. 18 per mensem minus 12½ per cent. cut.	425
1 laboratory hamal on Rs. 25—1—35 per mensem minus 12½ per cent. cut	197
1 fieldman on Rs. 18 per mensem minus 12½ per cent. cut ..	142
Grant for apparatus, library, etc.	5,100
	12,311

An expenditure of Rs. 14,200 on account of additions and alterations to the building will have also to be incurred but a demand on this account is being presented under "41-Civil Works."

		Rs.
Grand Total—31, Education—(*Transferred*) ..	Recurrent ..	12,311
	Non-recurrent ..	42,000

32, MEDICAL—(Transferred).

MINISTER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

ITEM 14. Entertainment of certain additional staff for the Central Mental Hospital, Yeravda.

Recurrent	.. Rs.	7,053	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	7,053	Ultimate annual recurrent	.. „	7,053

Remarks.—Owing to the constant and urgent demands on the accommodation at the Central Mental Hospital, Yeravda, the number of beds had to be increased from 572 to 860 (514 for males and 346 for females) by reducing the floor space for each patient from 65 to 50 superficial square feet and the present population of the Hospital is 870 patients. The increase in the number of patients has increased the work for all the staff, who are no longer able to cope with it. The Superintendent finds it extremely difficult to manage the Hospital with the present establishment which is far short of the scale laid down. An increase in all the branches of the staff is now an imperative necessity, but in view of the existing financial stringency it is proposed to entertain the following establishment only without which it will not be possible to keep the hospital in an efficient working order. The details regarding their pay is given in the statement attached herewith.

(*a*) 1 *Compounder.*—In October 1930, Government had administratively approved the creation of the post of an additional compounder for the Hospital. With the increase in population of the institution since then, the compounder's duties have increased still further and another compounder is now an absolute necessity.

(*b*) 13 *Additional male and female attendants.*—The present number of attendants viz., 109 (68 males and 41 females) is sufficient to take care of 654 patients only at the sanctioned scale of 1 attendant to 6 patients, while there should be 86 male and 57 female attendants for the sanctioned accommodation for 514 male and 346 female patients. Attendants in Mental Hospitals are mainly responsible for the actual care and treatment of patients and it is highly important that their number should always be kept up to the sanctioned scale which is not very liberal. The additional 13 attendant are, therefore, absolutely necessary for the Hospital.

(*c*) 2 *Cooks.*—The existing number of cooks is 6 and it is proposed to entertain 2 additional cooks, one of whom will be a Brahmin cook. With the increase in the number of patients the work in the kitchens has become heavy. The majority of patients in a Mental Hospital are on full diet and they remain in the Hospital for a long time. The amount of work required to be completed in a given time is so great that it can only be managed by skilled labour.

Up to now there has been no Brahmin cook on the establishment of the Hospital. Such a servant is desirable for the higher classes of patients.

(*d*) 2 *Dhobis.*—The present number of dhobis at the Hospital is 5 and it is proposed to entertain 2 additional dhobis. The sanctioned scale of dhobis to patients in Mental Hospitals has been fixed at 1 to 100 and at this scale 9 dhobis are admissible for 860 patients.

(*e*) 1 *Barber and* 1 *Tailor.*—The existing staff of 3 barbers and 2 tailors was sanctioned when the hospital was opened in June 1913. With the present increase in the number of patients the additional staff proposed is essential.

(*f*) 7 *male and* 5 *female sweepers.*—The existing number of sweepers at the Hospital is 19 (10 males and 9 females) and it is proposed to entertain 7 males and 5 females. There is no sanctioned scale for sweepers at Mental Hospitals, but having regard to the scale admissible for general hospitals viz., 1 sweeper to 12 patients the increase proposed is reasonable.

Statement showing details of pay of establishment.

	Pay per mensem.
	Rs.
1 Compounder	25—5/2—70
6 additional male attendants as detailed below—	
2 1st grade attendants	32 each.
1 4th grade attendant	22 „
3 5th grade attendants	21 „
7 additional female attendants as detailed below—	
1 1st grade attendant	25
2 2nd grade attendants	22 each.
2 3rd grade attendants	21 „
2 4th grade attendants	20 „

32, MEDICAL—(Transferred)—contd.

MINISTER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

	Pay per mensem Rs.
1 Cook	21
1 Brahmin Cook	25
2 Dhobis	20 each.
1 Barber	18
1 Tailor	20
7 Male sweepers	16 each.
5 Female sweepers	16 ,,
	(Less two annas cut in all cases except dhobis).

ITEM 15. Opening of a Police Ward at the Civil Hospital, Jalgaon.

Recurrent	.. Rs.	1,280	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,280	Ultimate annual recurrent	.. ,,	1,550

Hospitals and Dispensaries—Mofussil Hospitals and Dispensaries.

	Rs.
Pay of Establishment—	
Superior Establishment	300
Inferior Establishment	315
Contingencies	665

Remarks.—As a measure of economy, Government have recently sanctioned the abolition of the Police Hospital at Jalgaon with effect from 1st March 1934 and the opening of a Police Ward at the Civil Hospital, Jalgaon, with effect from that date. The opening of the additional ward at the Civil Hospital, Jalgaon, has necessitated the entertainment of an additional staff and also an increase in expenditure under contingencies. The provision to be made in the next year's budget on account of contingencies corresponds with the provision hitherto made under that head for the Police Hospital, Jalgaon. The following additional staff has been sanctioned for the Civil Hospital, Jalgaon, with effect from 1st March 1934 :—

1 Compounder.
1 Sweeper.
1 Ward boy.

The details of the provision previously made under "26-Police" on account of the Police Hospital and the provision that will in future be made under "32-Medical" from the next year are given in the attached statement.

Existing Provision.

Provision which would have been necessary in the budget of 1934–35 for the Police Hospital, Jalgaon, if it had been continued.

	Rs.
26-C Police	....
District Police	....
Hospital Charges	....
Pay of Establishment—	
Sub-Assistant Surgeon	2,402
Servants	495
Contingencies	665
	3,562

Provision required under 32-Medical as a result of the orders abolishing the Police Hospital, Jalgaon.

	Rs.
32-Medical	....
Hospitals and Dispensaries	....
Mofussil Hospitals and Dispensaries ..	....
Pay of Establishment—	
*Superior Establishment ..	300
†Inferior Establishment	315
Contingencies—	
Non-Contract Contingencies ..	665

	Recurrent.	Ultimate recurrent.
*1 Compounder .. Revised scale 25–5/2–70	—25×12=300 ..	570
†{1 Sweeper 14 .. 1 Ward boy 14 with 2 annas cut in the rupee ..	—14×12=168 ..	168
	—12/4×12=147 ..	147
	315	315

		Rs.
Grand Total—32, Medical—*(Transferred)* ..	Recurrent ..	8,333
	Non-recurrent ..	....

33, PUBLIC HEALTH—(Transferred).

MINISTER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

ITEM 16. Installation of a new crude oil engine driven pumping set at the Pandharpur Water Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 56,200
Total ..	.. ,, 56,200	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The existing steam units at the Pandharpur Water Works were installed in the year 1911 and have practically completed their term of life. In the year 1927 when, for pumping the increased supply, a plant of capacity 1·584 M. G. per day, i.e., equal to the total capacity of the two existing steam plants together, became necessary, a crude oil unit of the requisite capacity was installed. Since then the steam plants are worked only as a standby when the oil plant is under repair and this period is generally three months in a year.

The usual supply of water to the town of Pandharpur is 6½ lakhs gallons per day and the quantity demanded by the Municipality during the Fair days ranged from 7½ lakhs gallons on 24th June 1933 to 16 lakhs gallons on 5th July 1933. The maximum consumption of water was about 17 lakhs gallons on 4th July 1933 it being the principal "Ekadashi" day. The present oil engine plant which is capable of giving a discharge of about 16 lakhs gallons per day was in use during the whole period of the fair days and it was running continuously from 3rd July 1933 to 8th July 1933 for 142 hours. Experience has shown that a new standby pumping set is essential at the earliest possible date as a breakdown in the water supply during one of the several religious fairs held at Pandharpur is too great a risk to run and as the health of the thousands of pilgrims who visit the town annually depends on the provision of a pure and adequate supply of water. Not only that but by installing a modern set, a saving in maintenance charges of about Rs. 7,000 per annum would be secured since the present steam set is expensive to run, quite apart from its very doubtful efficiency. It is therefore proposed to instal in place of the two existing steam units, one new crude oil engine of 84 B.H.P. and a triplex deep well plunger pump capacity 1,100 G.P.M., to a total head of 140 feet at a cost estimated at Rs. 56,200, inclusive of 1 per cent. Secretariat charges.

		Rs.
Grand Total—33, Public Health—(*Transferred*) ..	Recurrent ..	*Nil.*
	Non-recurrent ..	56,200

34, AGRICULTURE—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 17. Appointment of special officers for the recovery of dues of co-operative societies.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 55,000
Total ..	.. ,, 55,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—At the February-March session of 1933 the Legislative Council sanctioned a grant of Rs. 17,000 for the employment, up to 31st July 1933, of 18 special officers with their staff in connection with the scheme devised for the systematic and speedy recovery of dues of co-operative societies through revenue agency. An additional special officer was subsequently entertained for work in the Panch Mahals District. The period of the establishment has since been extended up to 30th April 1934. Recoveries to the extent of about Rs. 10,90,000 were made by the special staff up to 31st July 1933 and over Rs. 50,00,000 still remained to be recovered on that date. It is clear that the temporary staff will be required throughout the year 1934-35, the work being quite beyond the capacity of the ordinary district staff which is fully occupied. A provision of Rs. 55,000 has accordingly been made in the ensuing year's budget, details of which are given below :—

	Rs.
22 Special Officers (1 on Rs. 90, 1 on Rs. 108, 1 on Rs. 176 and 19 on Rs. 100 each)	27,288
23 Clerks (1 on Rs. 45 and 22 on Rs. 30 each)	8,460
23 Peons (1 on Rs. 20 and 22 on Rs. 15 each)	4,200
Travelling allowance	12,000
Contingencies	3,000
	54,948
For rounding	52
Total ..	55,000

Three more special recovery officers will have to be entertained next year, one for each of the Ahmedabad, Broach and Nasik districts, and the amount of Rs. 55,000 mentioned above is inclusive of the provision required for them. The cost of the special establishment is to be recovered from defaulters by the levy of a percentage charge.

		Rs.
Grand Total—34, Agriculture—(*Transferred*) ..	Recurrent ..	..
	Non-recurrent ..	55,000

37, MISCELLANEOUS DEPARTMENTS—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 18. Appointment of three Inspectors and six clerks in the Motor Vehicles Department of the office of the Commissioner of Police, Bombay.

Recurrent ..	.. Rs. 23,690	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 23,690	Ultimate annual recurrent..	,, 26,100

Remarks.—The Commissioner of Police, Bombay, issues and renews registration certificates for all Motor Vehicles in the Presidency proper including Bombay City. He also issues and renews driving licences under the Bombay Motor Vehicles Rules of 1915, permits to owners of Motor Vehicles which are to be used as public conveyances and permits to drivers of such motor vehicles, in Bombay City. The Inspectors employed in the Motor Vehicles Department also visit the Districts in the Presidency proper to examine the motor vehicles plying for hire and to test applicants for public motor licences. The work of this Department has considerably increased since the increase of various motor fees and the levy of fees for the renewal of registration certificates which came into force from 2nd April 1930. In former years the permanent staff of the Department used to be assisted by three temporary clerks recruited for a period of 4 months in each year to cope with the clerical work arising from the renewal of registration certificates. Since the introduction of renewal fees the correspondence work has increased so much that permanent appointment of 6 clerks has been found to be necessary. It has also been found necessary to increase the staff of inspectors to prevent the evasion of renewal fees by instituting rigorous check inspections. There are over 10,000 motor vehicles in Bombay City. The number of registration certificates renewed during the year 1932 was 19,908 of which 9,502 belonged to Bombay City. The revenue realised from this source alone amounted to Rs. 6,46,298. In order to ensure the due payment of this revenue the increase in the inspecting staff, as mentioned above, is required, The staff of three Inspectors and 6 clerks was at first appointed on a temporary basis, but as the experience of the last four years shows that there is no chance of the work being reduced it is proposed to make it permanent.

Details of the expenditure quoted in the statement.

RECURRENT.

	Rs.	Rs.
Pay of Establishment—		
Pay of 3 Inspectors in the grade of Rs. 300—10—400 in 1934-35 inclusive of increments	12,721	
Pay of clerks in the grade of Rs. 50—5/2—90—5—140 in 1934-35 inclusive of increments	4,560	
Less 5 per cent. emergency cut for one month ..	71	
		17,210
Allowances, Honoraria, etc.—		
Conveyance allowance of 3 Inspectors at Rs. 50 per mensem each	1,800	
Clothing allowance of 3 Inspectors at Rs. 10 per mensem each	360	
		2,160
Contingencies—		
House-rent to 3 Inspectors at Rs. 120 per mensem each ..	....	4,320
Total Recurrent ..	....	23,690

ULTIMATE ANNUAL RECURRENT.

Pay of Establishment—		
Pay of 3 Inspectors in the scale of Rs. 300—10—400 (Average)	1,082 13 6	per mensem
Pay of 6 clerks in the scale of Rs. 50—5/2—90—5—140 (Average)	552 2 6	per mensem
Carried forward ..	1,635 0 0	

37, MISCELLANEOUS DEPARTMENTS—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	Rs. a. p.
Brought forward ..		1,635 0 0
Allowances, Honoraria, etc.—		
Conveyance Allowance to 3 Inspectors at Rs. 50 each ..	150	
Clothing Allowance to 3 Inspectors at Rs. 10 each ..	30	
		180 0 0
Contingencies—		
House-rent to 3 Inspectors at Rs. 120 each		360 0 0
Total per mensem		2,175
		× 12
Total Ultimate Annual recurring cost		26,100

		Rs.
Grand Total—37, Miscellaneous Departments (*Reserved*).	Recurrent ..	23,690
	Non-recurrent ..	*Nil.*
Grand Total of all heads charged to revenue ..	Recurrent ..	2,15,809
	Non-recurrent ..	2,25,600

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

SIND.

ITEM 19. Opening of a second Drainage Division and one Sub-division in Sind.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 30,122
Total ..	.. „ 30,122	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The question of water-logging and drainage in Sind has become a problem of urgent importance requiring the closest investigation and the devising of immediate measures to deal with the rise in sub-soil water level in both Barrage and Non-Barrage areas. With this object in view a special Drainage Circle was provided in the Barrage Project. It was not, however, created, as this work was entrusted to the other Superintending Engineers in addition to their normal duties. The matter having assumed a serious aspect a token demand was asked for, for the opening of one Drainage Division and four Sub-divisions thereunder in Sind to deal with the problem, in the last session of the Legislative Council. This new Division is in charge of the investigations concerning drainage in an area of some 4,500 square miles, and, after identifying those areas which need, or are likely to need, drainage in the near future, it will take up the preparation of the necessary detailed drainage projects. This work, in itself, is quite sufficient to occupy the staff of a Division. Moreover, further developments may occur in connection with the seepage from the first 22 miles of the Rohri Canal. The Hydro Isobaths plans for July 1933, and the " difference contour " maps for the same month, have shown that there is a definite rise in the sub-soil water table in the Kandiaro, Naushahro, and Tharushah area, and further that there is a very considerable rise in the water table along the Nara River between the Mithrao and Thar Canals. Sub-soil water levels in various large areas of the left bank command of the Barrage are, at present, only 16 to 20 feet below the ground surface. In the Punjab an area is considered to have become " dangerous " from the water-logging point of view when the sub-soil water table reaches a point 25 feet below the surface. Judging by this standard very large areas in the left bank command have either already passed the " danger " point or have been in the danger zone since Barrage irrigation commenced. The area of this command is some 8,000 square miles and although a certain amount of work has been done in connection with the selection of main and branch drainage lines, the consideration of possible discharges, etc., there is much work still remaining to be done before a comprehensive system of drainage can be worked out for the whole of the area. In these circumstances it is proposed to create a second Drainage Division and one Sub-division, on a temporary basis, with effect from the 1st April 1933. If the Division is not opened considerable delay will occur in working up the necessary drainage projects, and this delay may quite easily result in a serious loss of revenue owing to the land becoming affected by a dangerously high rate of rise in the sub-soil water table before the necessary drainage schemes can be constructed. The Executive Engineer will be made available from the existing staff. At this stage it cannot be said which officer will be put in charge of this new Division, but taking the average cost of an Executive Engineer, expenditure on his account works out to Rs. 13,600 for which provision already exists under head " 41 ". Adding this to the following figure of Rs. 30,122 and Rs. 2,200 for Travelling allowance (Non-voted), the total cost of the Division during the next year would amount to Rs. 45,922. The provision for the following temporary staff is proposed for 11 months.

Second Drainage Division.

		Rs.	Rs.	Rs.
(*b*) Pay of Establishment—				
1 Overseer at Rs. 100 per mensem	..	1,100		
1 Accountant at Rs. 150 per mensem	..	1,650		
1 Head clerk at Rs. 150 per mensem	..	1,650		
6 Clerks, 1 (105), 1 (100), 1 (75), and 3 (40)	..	4,400		
1 Storekeeper at Rs. 87 per mensem	..	957		
1 Draftsman at Rs. 105 per mensem	..	1,155		
1 Assistant Draftsman at Rs. 60 per mensem	..	660		
1 Tracer at Rs. 40 per mensem	..	440		
8 Peons at Rs. 20 per mensem each	..	1,760		
			13,772	
(*c*) Allowances—				
Travelling allowance—Voted	..	1,100		
			1,100	
(*d*) Contingencies			5,500	
				20,372

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

One Sub-Division.

	Rs.	Rs.	Rs.
(*b*) Pay of Establishment—			
1 Sub-divisional officer at Rs. 380 per mensem ..	4,180		
3 Overseers at Rs. 100 per mensem each ..	3,300		
2 Clerks at Rs. 40 per mensem each ..	880		
7 Peons and Khalasis at Rs. 20 per mensem each	1,540		
		9,900	
(*c*) Allowances—			
Travelling allowance—Voted		2,750	
(*d*) Contingencies—			
Contingencies		1,100	
Total for the Sub-division ..			13,750
Grand Total for the Division and the Sub-division			34,122
Deduct—Probable savings			— 4,000
			30,122

ITEM 20. Continuance of the Plant Division of the Lloyd Barrage and Canals Construction.

Recurrent .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	63,825
Total .. .. ,,	63,825	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—The formation of the Plant Division was sanctioned by Government, on a temporary basis, from the 28th April 1932 to the 31st March 1933, in connection with the disposal of surplus plant and machinery of the Lloyd Barrage and Canals Construction: the Chief Engineer in Sind was instructed to close the Division earlier than the 31st March 1933 if the collection, storage and disposal of surplus plant could be expedited sufficiently to allow of that being done. A token grant of Rs. 10 was obtained for the Division from the Legislative Council, in the second session of that body held in October 1932. It was found necessary to continue the Division during the current year, and provision for the necessary establishment was made as a new item of expenditure in the last budget session of the Legislative Council: the provision was approved. The necessity for the continuance of the Division was then fully explained, *vide* item 25 on pages 210–212, of the Blue Book for 1933–34 (Preliminary Issue). Paragraph 8 of the remarks on that item ran as under:—

"8. If the disposal of plant can be continued at least at the same rate of progress as has been maintained hitherto there can be no question but that the Plant Division would more than justify its existence at least up to say March 1934. By this time the market may have improved, or it may be necessary to decide to sell what plant then remains for what it will fetch, irrespective of its true market value, or sales may entirely have to be suspended. Such a course cannot however be adopted for another year or a year and a half, when with the experience gained on the work of disposal of the plant the situation will have to be reviewed and judged on its merits."

It will be seen that the necessity of continuing the Division for a further period was then contemplated.

2. The work of the Plant Division consists of the following items:—

I.—Collection of Stores, Preparations, etc.

(*a*) Collection of all plant and materials at convenient centres, involving the dismantling of a large portion thereof.

(*b*) Classifying, making of specifications and lists of the Plant and materials, and pricing the same.

(*c*) The overhaul and storage of Plant and machinery and stock.

(*d*) Designing of supplementary arrangements, or the alterations of existing arrangements, which may be required in order to effect sales.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

II.—Negotiations for sale.

(*e*) Advertising of plant, interviewing prospective customers, arranging trials and demonstrations and such allied matters.

III.—Despatch of Stores sold.

(*f*) Overhauling, packing and despatching of machinery and materials disposed of.

The work under (*a*), (*b*) and (*c*) above in connection with the plant and machinery which was obtained for the construction of the Barrage, has been completed. The surplus stores obtained for the canals are being listed and classified, and specifications for large items thereof are being prepared with a view to advertising them for sale.

The work under items (*d*), (*e*) and (*f*) will continue for so long as the plant is lying undisposed of. It is proposed to dispose of the smaller items during next year, and thus leave only a few large items for future consideration, if no offer is received for them. These remaining big items can then be conveniently stored and looked after by any existing Division.

3. The total book value of the plant, machinery, and buildings, which are to be disposed of, is Rs. 78·51 lakhs. Excluding the value of plant transferred to the Public Works Department Divisions in this Presidency, but including credits taken on account of the transfer of plant to other Departments of this Government, the total amount realised up to November 1933 is Rs. 15·93 lakhs. The credit earned on account of the transfer of plant to Public Works Department Divisions up to the end of that month amounts to Rs. 7·70 lakhs. It is expected that a further sum of Rs. 36·18 lakhs will be realised in future, as under :—

	Rs.	
From November 1933 to March 1934	3·09	lakhs.
Forecast 1934-35	12·00	lakhs.
Further forecast	21·09	lakhs.
	36·18	

It is not possible at this stage to forecast the proportion of the above amounts which will be obtained by the transfer of plant to the Public Works Department Divisions.

4. This forecast is based on the probabilities of sale of practically all the smaller items, but there is every chance that a large item such as a dredger or a crane might be disposed of, and in that event the realization would be considerably more than shown above.

5. The cost of the Plant Division is roughly Rs. 60,000 a year, and assuming only Rs. 6 lakhs as the yearly sales (based on the previous 2 years' sales results), the percentage cost of the Division would be only 10 per cent. which is very small when it is considered that Commission Agents are generally given a minimum of 5 per cent. on sales and they merely negotiate the bare sales, whereas the Plant Division carries out repairs, prepares all specifications, arranges and provides demonstrations, proposes Schemes for utilising the available plant, etc. etc.

6. The work cannot be done by an officer in charge of another Division in addition to his own duties as it is much too heavy, and moreover, an officer with specialised knowledge and experience of Mechanical and Electrical Engineering is essential for efficient results to be obtained.

7. In the circumstances it is absolutely necessary that the Plant Division should be continued during next year, and hence the provision for the following temporary establishment is proposed :—

(*a*) Pay of Officers—

	Rs.	
1 Executive Engineer at Rs. 1,325 + £30 per mensem	15,900	+ £360 o.s.p.
Sind allowance	1,200	
1 Assistant Executive Engineer at Rs. 1,050 per mensem	12,600	
Cut at 5 per cent. for one month ..	— 145	29,555 + £360 o.s.p.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	
(*b*) Pay of Establishment—		
3 Supervisors at Rs. 308 per mensem each	11,088	
11 Clerks 1 (118); 1 (113); 1 (90); 3 (59); 3 (54); 2 (35)	8,760	
1 Accountant at Rs. 190 per mensem ..	2,270	(inclusive of the emergency cut of Rs. 10 for one month at 5 per cent.)
1 Draftsman at Rs. 108 per mensem ..	1,296	
1 Tracer at Rs. 59 per mensem ..	708	
2 Sub-divisional Clerks 1 (45), and 1 (36) ..	972	
Provision for increment	502	
1 Naik at Rs. 20 per mensem	240	
2 Peons 1 (19); 1 (17-8-0)	438	
6 Khalasis 2 (19); 4 (17-8-0)	1,296	
	———	27,570
(*c*) Allowances—		
Travelling allowance	4,500	
(*d*) Contingencies—		
Contingencies	2,400	
	64,025	+ £360 o.s.p.
Deduct—Probable savings	— 5,000	
	59,025	+ £360 o.s.p. =
	4,800	
	63,825	

WORKS UNDER THE CONTROL OF THE INDUS RIVER COMMISSION.

Karachi Canals Division.

ITEM 21. Constructing double muharies in Belo Bund Sub-division along (*i*) Mulchand Shahbunder Bund mile 25/0 to 29 of Gugo loop and new loop behind Gugo loop, (*ii*) Belo loop mile 0/5 to 3/5 and (*iii*) Mulchand Shahbunder Bund mile 39 to 46.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	7,500
Total ..	.. „	7,500	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—There is very heavy wave wash against these sections of the bund line owing to their being exposed to strong westerly winds. Consequently considerable damage is done to these bunds at present and the cost of repairing them every year and bringing them back to Indus River Commission section is large. Moreover, during the abkalani season there is constant danger of a breach occurring at a point where a bund has been weakened by erosion of the upstream face from wave wash. The construction of double muharies will not only protect these bunds from wave wash but will also result in less expenditure on maintenance and repairs in future.

ITEM 22. Raising and strengthening Kokawari Bund, mile 2/4 to 4/1, 7/5 to 8/7 and 10/5 to 10/6.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	10,000
Total ..	.. „	10,000	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—The river is eroding in front of the Kokawari Bund and is gradually coming closer to it. In the abkalani of 1933, the free-board of this bund was 2·4′ to 3′ and the water level against the bund was higher than the high flood level of 1929. With the set of the river towards the bund there is every possibility of higher levels being experienced in future years and of the bund being overtopped in abnormal conditions. It is therefore absolutely necessary to raise this bund to a free-board of 4′ over the highest recorded flood levels in the interests both of Government revenue and of the public.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 23. Raising and strengthening Baghar Uchito Bund mile 15/7 to 33/5.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 30,000
Total ..	.. „ 30,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the abkalani of 1933 the free-board of this bund was ·6 foot to 3 feet and the water level against the bund was higher than the high flood level of 1929. In a very high river there is danger of the bund being overtopped and breached with consequent very heavy loss to Government and the public. It is therefore necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level in the interests of both Government and of the public. The work is estimated to cost Rs. 54,418 out of which Rs. 30,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1935-36.

ITEM 24. Raising and strengthening Mulchand Shahbunder Bund mile 46 to 56/7.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 8,500
Total ..	.. „ 8,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the abkalani of 1933 the free-board of this bund was 1·8 feet to 3 feet, and the water level against the bund was higher than the high flood level of 1929. For the same reason as that mentioned against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by Indus River Commission specifications as soon as possible.

ITEM 25. Raising and strengthening Sonda Taraki Loop mile 3/7 to 9/0.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,500
Total ..	.. „ 2,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the abkalani of 1933 the free-board of this bund was 2 feet to 2·5 feet only and the water level against the bund was higher than the high flood level of 1929. For the same reason as that explained against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by the Indus River Commission specifications as soon as possible.

ITEM 26. Raising and strengthening Panah Baghar Bund mile 0/1 to 11/6.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 8,500
Total ..	.. „ 8,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the abkalani of 1933 the free-board of this bund was 2 feet to 2·5 feet only and the water level against the bund was higher than the high flood level of 1929. For the same reason as that explained against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by Indus River Commission specifications.

ITEM 27. Raising and strengthening the Mulchand Shahbunder Bund miles 0 to 13/7.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 35,000
Total ..	.. „ 35,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the abkalani of 1933 the free-board of this bund was 1·3 feet to 3 feet and the water level against the bund was higher than the high flood level of 1929. For the same reason as that explained against item 23 above, it is necessary to raise the bund to a free-board of 4 feet over the highest recorded flood level as required by Indus River Commission specifications. The work is estimated to cost Rs. 63,974 out of which Rs. 35,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1935-36.

Fuleli Canals Division.

ITEM 28. Providing new stone pitching along Hajipur Bund from Wasingwah to Nurwah.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 30,000
Total ..	.. „ 30,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—It is necessary to provide stone pitching along the Hajipur Bund between Wasingwah and Nurwah where at present no pitching exists. It is also necessary to raise the

present height of existing pitching between Mirwah and Wasingwah. Very severe wave-wash attacks the Bund line in this portion and great anxiety is experienced as the waves attack the unpitched length and in the pitched length the pitching is overtopped. The height of water above ground level is about 10 feet in this length. The protection proposed is therefore very necessary and urgent.

ITEM 29. Constructing stone spurs along Jamshoro Front Bund mile 2/5 and 2/6.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 22,000
Total ..	.. „ 22,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Jamshoro front bund between mile 2/5 and 2/6 is exposed to the direct action of the river during the whole of the year, and in the abkalani season, the current strikes this portion of the bund with considerable force and consequently the river bed in front of the bund is rapidly scouring. The spurs must be constructed at the earliest possible moment in order to divert the current away from the bund in this portion and thus to reduce scour in front of the bund. The construction of the spurs will result in considerable saving in maintenance and repairs to stone pitching which at present suffers considerable damage owing to scour at the toe of the bund.

ITEM 30. Constructing a rear berm along Hajipur Bund mile 7/3 to 7/7 and whole of 1st mile loop.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,500
Total ..	.. „ 10,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The height of the Hajipur Bund in mile 7/3 to 7/7 and of the whole of the first mile loop to the Hajipur Bund is greater than 11 feet. As the soil of which the bund and loop bund are composed is kalarish, considerable trouble is experienced during the abkalani season with leaks through the bund. The construction of a rear berm for these portions is necessary to comply with Indus River Commission specifications and is essential for the safety of the bund line. A breach in the Hajipur Bund in this section and in the loop bund would cause damage to Government and private property to the extent of 1½ lakhs and 7 lakhs of rupees respectively.

ITEM 31. Raising of pitching and providing berms on the rear of 11th mile loop behind Hajipur Bund.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 30,000
Total ..	.. „ 30,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The 11th mile loop bund is a very important link in the Hajipur Bund line. The river runs close to the front bund all the year. The loop bund is wetted yearly by filling the compartment with water, but the loop has never in the past been fully tested up to High Flood Level of the river. The High Flood Level in the river is 55·3 feet and the highest level to which it has been possible to wet the loop is 52·3 feet, i.e. 3 feet lower. Under present conditions it is impossible to test the loop to High Flood Level of the river as even with 3 feet lower level there is considerable damage and danger in miles 3 and 4. In 1933 when the level was 52·3 feet only the pitching in miles 3 and 4 was overtopped and considerably damaged and the front slope above the existing pitching was mostly washed away. A breach of this loop bund would involve loss to Government and private property of 1½ lakhs and 7 to 10 lakhs of rupees respectively.

Hyderabad Division.

ITEM 32. Extending the Ghallian Bund up to Escape III ex-Rohri Canal.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 45,000
Total ..	.. „ 45,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—It is essential to extend the Ghallian bund to meet the tail Regulator on Escape III ex-Rohri Canal, as the old canals in this tract, which held up river flow water in the past, are now disused and as water discharging through the tail of this escape, as may be necessary for the functioning of the new Rohri Canal, floods portions of the tract throughout the year. The banks of the new Barrage channels have minimum section with no surplus or high spoil, and these therefore breach heavily and are overtopped by flood water. Under such conditions, the whole of the standing crop in this area is in danger of being ruined either by direct flooding or by

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

drought as a result of flood water cutting off its source of irrigation. There are also important villages in this tract such as Hattri, Said Khan, Hamirpotaj, etc., and a number of hamlets which are in danger of being flooded, on such occasions; the main provincial road from Hyderabad to Hala also gets submerged, stopping all traffic along it. Lastly the flood water ultimately finds its way into the new Fuleli, interfering with its regulation and causing silting between the point of entry and the head regulator on that canal. It is estimated that the resulting monetary loss to Government in case of such flooding would amount to about Rs. 50,000 and to the public 4 to 5 lakhs of rupees. It is therefore necessary to carry out this work as soon as possible.

Northern Dadu Division.

ITEM 33. Constructing wetting channel along Mangsi Bund miles 41/6 to 45/0.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,000
Total ..	.. „ 3,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The wetting channel is required to wet the Bund; the whole area of about 544 acres between the Mangsi Loop and Main Bund is required to be flooded and as a result people can do only Bosi Rabi in part area. By the construction of the wetting channel, it will be possible to regulate water during abkalani (as the wetting channel can also be used for irrigation) and this will allow of some extra cultivation, both kharif and rabi. Thus the owners will get increased benefit from their lands and Government will get increased assessment by giving controlled water supply at a very small cost. At present the maximum assessment is about Rs. 800, while after constructing the wetting channel it is anticipated that it will be increased to Rs. 2,000.

The wetting channel is however primarily necessary for the protection of the bund. The bund can ordinarily only be fully wetted by the end of July, and if there were a breach in the front bund, due to early rise of the river, the bund being dry would not stand the sudden pressure. By the provision of this wetting channel it will be possible to wet the bund in June.

ITEM 34. Remodelling the wetting channel along Mithu Phulu Bund.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 2,000
Total ..	.. „ 2,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The present channel running along the Mithu Phulu Bund from mile 46/4 to mile 50/7 gets water after the Agani Loop Southern compartment is full and that takes place either by the end of July or beginning of August. Great risk is run in delaying the wetting of the bund to this late date. The proposed work will give early supply in the month of June and it is essential for the safety of the bund which is a constant source of anxiety. Advantage of this wetting channel will also be taken to regulate the water and the Kharif cultivation will be encouraged in the Akil area which is not possible at present.

Begari Canals Division.

ITEM 35. Constructing cross bund in Gouspur Loop compartment.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 66,500
Total ..	.. „ 66,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—It is necessary to construct the cross bund for the reasons explained below :—

(1) The Gouspur Loop compartment is over 30 square miles in area and the proposed cross bund will sub-divide it into 2 compartments of reasonable dimensions and will facilitate its flooding. As it is at present, it is impossible to flood the compartment fully as the heading up effect in the lower pocket near Choi becomes very great even though the Tori end of the compartment may still be dry.

(2) It will minimise the pocketing effect at Choi in case a breach occurs in the upper part of the Tori Bund.

(3) It will probably obviate the necessity of raising the Gouspur Loop and the Right Bank Begari Bund on the down stream side. The cost of this raising alone would be in the neighbourhood of Rs. 1,50,000.

(4) If this cross bund is not constructed, any breach in the Tori Bund will cause dangerous pressure against the Gouspur Loop and the Right Bank Begari Bund.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

The breaching of the Gouspur Loop would cause immense loss to Government and the public. The flood water would immediately flow down the Sind Dhoro and at a very conservative estimate, the damage caused would be as under :—

(*a*) The destruction of a very large area of land on the Right Bank of the Begari Canal from mile 6 to at least mile 19 and probably further.

(*b*) The breaching of the Begari Canal in mile 6.

(*c*) Loss of the Choi Public Works Department Bungalow.

(*d*) The probable flooding of the whole of the area which was flooded by the breach in the Sukkur Begari Bund in 1930

and

(*e*) The probable serious damage to Shikarpur and other towns and villages. The flood might also spread in the direction of Jacobabad and so ruin the intensively cultivated area on the left of the Begari.

The consequences of such disastrous floods would be much more serious than those of the breaching of the Sukkur Begari Bund in 1930. The area that would be flooded would probably exceed 300 square miles. The direct loss to Government, caused through damage to Irrigation works and loss of kharif revenue, would not be less than Rs. 10 lakhs in addition to that involved on account of expenditure on relief measures, takavi, etc. The loss to the people on account of damage done to crops, buildings, etc., might conceivably be not less than one crore of rupees.

ITEM 36. Strengthening the Right Bank of New Cut Begari Canal and bringing it to standard section of river embankments.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 12,000
Total ..	.. „ 12,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—As the existing Right Bank of the Begari Canal new cut below the emergency loop now forms part of the front line of defence, it is proposed to bring it up to the standard river bund section and to carry out thorough repairs as required by the Indus River Commission specifications for river bunds. At present the embankment itself is not up to Indus River Commission specifications, and as such the situation is not safe. In the event of a breach in this embankment, the Gouspur Loop compartment would become flooded and this flooding would be completely uncontrolled. As a result of this situation the Gouspur Loop would be in danger and the result of a breach in that loop would be disastrous both to Government and to the public as explained in the remarks against item 35 above. In the circumstances, it is absolutely necessary to complete the work as soon as possible.

Hala Division.

ITEM 37. Raising and strengthening the banks of Gharo Mahmudo.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 35,500
Total ..	.. „ 35,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Before the Barrage Canals came into operation, the left bank of the Gharo Mahmudo Canal served the purpose of a river bund and was maintained from funds under the head "XIII". As the old canal has now ceased to function as such, its left bank must in future be maintained as a river bund. It has to hold up river spill in years of high inundation and has always been a source of grave anxiety. It was breached in 1929 and 1932. It is absolutely necessary to raise and strengthen the left bank to river embankment standard as it protects 17,000 acres of comparatively low-lying but good culturable land. If this area were flooded not only would the zamindars sustain heavy losses but Government would be involved in heavy additional expenditure in repairing damage to Barrage canals and water courses and would lose considerable revenue. The total loss to Government would be about Rs. 43,000 if this area were flooded in a year of high inundation.

ITEM 38. Constructing Matiari-Khebar Bund.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,000
Total ..	.. „ 50,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—It is proposed to extend the Gharo Mahmudo Bund to join with Escape No. III ex-Rohri Canal and call this proposed bund the Khebar-Matiari Bund. Its total length will

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

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be 15 miles and the area protected by it will be about 22,000 acres of rich culturable land which is now settled on the Rohri Canal. This area, which is mostly occupied, has always been subject to flooding in periods of high inundation in the past and considerable damage to Barrage canals and masonry structures was caused by floods in this area in 1929 and 1932. If the area were to be flooded and water-courses washed out in a year of high inundation, not only would the zamindars sustain heavy loss but Government would be involved in heavy additional expenditure in repairing damage to Barrage canals and would also lose considerable amount of revenue. The total loss to Government would be about Rs. 55,000. The work is estimated to cost Rs. 1,16,120 out of which Rs. 50,000 have been provided in the budget for the ensuing year and the balance will be provided in the budget for 1935-36.

		Rs.
Grant Total—55, Construction of Irrigation Works—(*Reserved*)	Recurrent ..	*Nil.*
	Non-recurrent ..	5,02,447

59, BOMBAY DEVELOPMENT SCHEME—(Reserved).

BACK BAY RECLAMATION SCHEME—BOMBAY.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 39. *Construction of roads in the Back Bay Reclamation area.*

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	..Rs. 2,81,000
Total ..	.. ,, 2,81,000.	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In paragraph 534 of their Report the Reorganization Committee have stressed the importance of preparing a complete scheme for developing Back Bay lands, complete with roads, drainage, water supply and lighting, and they have remarked that if immediate advantage is to be taken of any upward move in the land market it would be inexcusable if delay occurred in executing the necessary works and placing developed lands on the market. Offers have already been received for six plots, measuring in all 8,550 square yards and valued at Rs.4,82,750, in block No. 2 opposite Churchgate Station and there is a growing demand for plots in this block. With a view to stimulate sales of land and attract intending purchasers of plots, it is proposed to construct for the present the road in continuation of the Churchgate Street westwards and parts of the roads in the triangular sub-block at the north-east corner of block No. 2 fronting the Oval. The construction of these roads will be undertaken for the present only up to the first stage of construction, i.e. without final surfacing, which will be done after the lapse of three to five years. The estimated cost of the work is Rs. 1,84,000. Provision for the roads in question has been included in the revised project estimate for the Back Bay Reclamation Scheme which has been sanctioned by Government. The detailed plans and estimates for the work have been called for from the Superintending Engineer, Northern Circle, and will be technically sanctioned when received.

Certain plots in Middle Colaba, between the south end of Cuffe Parade and the south end of block 5, valued at Rs. 4,48,000 have been leased to the owners of adjoining lands. The construction of a "Katcha" murum road at the estimated cost of Rs. 2,650 in front of these plots was sanctioned in December 1932 and the murum surface has already been provided. One of the conditions of the lease empowers the lessees to refuse to take over the plots till the road has been metalled, and drainage and water supply arrangements made. With a view to enable the lessees to accept possession of the plots and the leases being operative it is necessary to metal the road in front of the plots and to provide drains, lighting arrangements, etc. The cost of the work is estimated at Rs. 97,000. Provision for the road in question has been included in the revised project estimate for the Back Bay Reclamation Scheme which has been sanctioned by Government. The detailed plans and estimates have been called for from the Superintending Engineer, Northern Circle, and will be technically sanctioned when received. The roads will be constructed by the Bombay Municipality at the cost of Government on the basis of actual cost *plus* 7½ per cent. supervision charges.

ITEM 40. *Construction of drains in the Back Bay Reclamation area.*

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	..Rs. 1,45,000
Total ..	.. ,, 1,45,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In paragraph 534 of their Report the Reorganization Committee have stressed the importance of preparing a complete scheme for developing Back Bay lands complete with roads, drainage, water supply and lighting, and they have remarked that if immediate advantage is to be taken of any upward move in the land market it would be inexcusable if delay occurred in executing the necessary works and placing developed land on the market. Offers have already been received for six plots, measuring in all 8,550 square yards and valued at Rs. 4,82,750, in block No. 2 opposite Churchgate Station, and there is a growing demand for plots in this block. With a view to stimulate sales of land and attract intending purchasers of plots it is proposed to develop for the present a part of the area comprised in blocks Nos. 1 and 2 in which immediate demand for plots is anticipated. A provision of Rs. 1,84,000 has been proposed in the next year's budget for the construction of "pucca" roads in the area in blocks Nos. 1 and 2 proposed to be immediately developed. The estimated cost of providing drains in this area is Rs. 1,45,243 and these will have to be laid before the road work is taken in hand. The necessary provision for these drains has been included in the revised project estimate for the Back Bay Reclamation Scheme which has been sanctioned by Government. The detailed plans and estimates for the drainage scheme have been called for from the Superintending Engineer, Northern Circle, and will be technically sanctioned when received. The work will be executed by the Bombay Municipality at the cost of Government on the basis of actual cost *plus* 7½ per cent. supervision charges.

		Rs.
Grand Total—59, Bombay Development Scheme.	Recurrent ..	*Nil.*
	Non-recurrent ..	4,26,000
Grand Total of all heads not charged to revenue	Recurrent ..	*Nil.*
	Non-recurrent ..	9,28,447

STATEMENT F.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1934-35.

List of new major works for 1934-35 under the major head 41, Civil Works—Provincial.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		POLICE.			
		Home Department.			
1. Begari Canals.	Jacobabad...	Construction of a bungalow for the District Superintendent of Police, Upper Sind Frontier.	20,000	20,000	The bungalow occupied by the District Superintendent of Police, Upper Sind Frontier, was reported in October 1932 to be in an exceedingly dangerous condition and unfit for further occupation. It was accordingly vacated by the District Superintendent of Police and was subsequently demolished. Unlike Hyderabad, Sukkur and other large towns in Sind, there are no suitable houses available at Jacobabad for occupation by an officer of the rank of a Superintendent of Police. Ever since October 1932 the present District Superintendent of Police has been living in the Residency with the Deputy Commissioner. This is a most unsatisfactory arrangement, which should be terminated without further delay.
		EDUCATION.			
		Educational Department.			
2. Dharwar.	Dharwar ...	Additions and alterations to the Karnatak College buildings.	14,200	14,200	The opening of the B.Sc. course at the Karnatak College, Dharwar, has been approved as an administrative measure and is being separately placed before the Legislative Council as a new item for 1934-35. The structural alterations are necessary if the B.Sc. Laboratories, etc., are to be accommodated.
			Total ...	34,200	

STATEMENT G.

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1933-34 FROM SAVINGS.

5, *LAND REVENUE*—(*Reserved*).

ITEM 1. Conversion of a temporary bandh karkun establishment in the Ahmedabad district into a permanent one.

	Rs.
Expenditure sanctioned in 1933-34	*Nil.*
Annual average cost	4,673

Remarks.—The revenue work in the talukdari villages in the Ahmedabad district is performed by an establishment consisting of one head surveyor, 16 bandh karkuns and 17 peons. Part of this establishment is permanent but the following establishment was continued from time to time on a temporary basis :—

	Pay per mensem. Rs.
1 Head surveyor	75
2 Bandh karkuns	45 each.
4 Bandh karkuns	35 „
10 Peons	14 „

These appointments had continued on a temporary footing for a very long time and the result was that the persons on the bandh karkuns' establishment suffered in pension. The entire establishment is required permanently and Government accordingly converted the temporary posts into permanent ones on their then existing rates of pay reduced by 12½ per cent. with effect from 6th June 1933. There was no additional expenditure in 1933-34 as budget provision was made for the temporary establishment.

	Rs.
Grand Total—5, Land Revenue—(*Reserved*) ..	*Nil.*

XIII-IRRIGATION, NAVIGATION EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved).

SIND—Unproductive.

ITEM 2. Appointment of an additional Canal Assistant on the Temporary Establishment in the Hala Division.

	Rs.
Expenditure sanctioned in 1933-34	198
Annual average cost	1,171

Remarks.—In November last, the Chief Engineer in Sind reported that while a reasonable limit to the area for a Canal Assistant's charge is about 1,00,000 acres of culturable area the average was 1,33,000 acres in the Hala Division and that the annual cultivation therein was 46,000 acres per Canal Assistant against about 32,000 in other Divisions. The growth of cultivation is very rapid in this Division. The Chief Engineer therefore stressed the necessity for the appointment of an additional Canal Assistant to cope with the increased work. The appointment of one additional Canal Assistant on the temporary establishment was accordingly sanctioned by Government on Rs. 66 per mensem with effect from the 1st December 1933.

	Rs.
Grand Total—XIII-Irrigation etc.—(*Reserved*) ...	198

24, ADMINISTRATION OF JUSTICE—(Reserved).

ITEM 3. Creation of a temporary appointment of an Additional Presidency Magistrate and his staff.

	Rs.
Expenditure sanctioned in 1933–34	7,341
Annual Average cost	21,430

Remarks.—For the trial of cases arising out of communal riots in Bombay, a temporary appointment of an Additional Presidency Magistrate, with the following clerical and menial establishment, was created in May 1932 and was continued up to the 9th April 1933 :—

1 Judicial Clerk on Rs. 150—10/2—250.

1 Interpreter on Rs. 150—10/2—250.

1 Typist on Rs. 50 per mensem.

1 Peon on Rs. 20 *plus* house rent allowance at Rs. 7 per mensem.

In October 1933, it was found necessary to revive the temporary appointment of Additional Presidency Magistrate and his establishment in order to relieve the congestion of work in the Presidency Magistrates' Courts and the appointment has been sanctioned up to 23rd March 1934.

ITEM 4. Entertainment of establishment for the Bench of Honorary Magistrates at Pandharpur, Sholapur District.

Expenditure sanctioned in 1933-34	Rs.	1,160
Annual average cost	,,	1,194

Remarks.—The Bench of Honorary Magistrates at Pandharpur was allowed an establishment consisting of one clerk on Rs. 35 per mensem, and one municipal clerk and one municipal peon who were given an allowance of Rs. 10 and Rs. 3 per mensem respectively. The Bench, which was then exercising third class powers, has now been invested with second class powers, and the Magistrates of the Bench are at present sitting for six days a week instead of three days. The increase in the number of sittings has rendered it necessary to sanction the following staff in place of the existing staff and an expenditure of Rs. 6 per annum for contingencies :—

1 Sheristedar on Rs. 30—5/2—60.

1 Clerk on Rs. 35 per mensem.

1 Peon on Rs. 15 per mensem.

This establishment has been entertained with effect from 1st April 1933. The proportionate share of the Municipality in the cost of this establishment will be recovered from it.

ITEM 5. Entertainment of establishment for the Bench of Honorary Magistrates at Bandra, Bombay.

Expenditure sanctioned in 1933-34	Rs.	550
Annual average cost	,,	1,884

Remarks.—A Court of Honorary Magistrate, First Class, was established at Bandra in the year 1921. It was working for 8 years and its staff consisted of one clerk and one peon. On the resignation of the Honorary Magistrate in 1929, the services of the staff were dispensed with, as there was no immediate prospect of a successor being appointed in his place. A Court of Honorary Magistrates has now been established at Bandra, with a view to give relief to the Stipendiary Magistrate at that place and a clerk on Rs. 50 per mensem in the grade of Rs. 50—5/2—90—5—140 and a peon on Rs. 21 per mensem have been sanctioned for the Bench. The hiring of accommodation at a monthly rent not exceeding Rs. 50 has been sanctioned for this court. The proportionate share of the Municipality in the cost of the establishment will be recovered from it.

	Rs.
Grand Total—24, Administration of Justice—(*Reserved*) ..	9,051

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

ITEM 6. Employment of sweepers at the Borstal School, Dharwar.

Expenditure sanctioned in 1933-34	..	Rs. 1,020
Annual average cost	..	,, 2,040

Remarks.—The Dharwar Juvenile Jail was converted into a Borstal School in 1931, but no change was effected in the conservancy system which existed before according to which the prisoners used to do the work. The Borstal School is however intended to impart training to juvenile offenders in various crafts and in discipline with a view to wean them away from their criminal tendencies and enable them to follow a useful life after release. It was considered that, unless a boy was a "Bhangi" by caste and was likely to be a scavenger after his term of detention, it was wrong to employ lads of other castes on this work in a specialised Institution like the Borstal School. It is impossible to teach the lads so employed anything else, and it is an essential part of Borstal training to teach the boys a trade or craft by which they can earn a living after release. Ten sweepers on Rs. 17 per mensem each have therefore been entertained at the Borstal School.

ITEM 7. Entertainment of an additional armed guard at the Nasik Road Central Prison.

Expenditure sanctioned in 1933-34	..	Rs. 810
Annual average cost	..	,, 2,010

Remarks.—The work of constructing the rear entrance gate in the main compound wall of Nasik Road Central Prison has been started, and the main wall, where the gate is to be constructed, having been dismantled, the gap in the wall has to be guarded both by day and night. It is found difficult to provide the necessary guard for this duty from the present staff of the prison consisting of 20 men. On the completion of the rear gate a permanent guard will also have to be maintained. Increase in the number of the guard was therefore felt to be a real necessity and two Naiks on Rs. 24 per mensem *plus* compensatory allowance of Rs. 5 per mensem each, and four sepoys at Rs. 20 per mensem *plus* compensatory allowance of Rs. 3 per mensem each with a uniform allowance of Rs. 35 per head were entertained.

	Rs.
Grand Total—25, Jails and Convict Settlements—(*Reserved*) ..	1,830

ITEM 8. Entertainment of one Deputy Inspector, one Head Constable Writer and one Constable for the office of the Bombay City, Criminal Investigation Department, Special Branch.

Expenditure sanctioned in 1933–34	.. ..	Rs. 1,308
Annual average cost	.. ..	„ 6,395

Remarks.—Up to 1922 all the work connected with the filing, indexing, typing both confidential and ordinary, despatching and maintenance of secret abstracts of the several branches of the Bombay City, Criminal Investigation Department, was carried out by an office staff consisting of 1 Inspector, 1 Sub-Inspector, 2 Head Constable Writers and 1 Constable Writer. In 1922 it was found that this staff could not cope with the steadily increasing volume of work. In order to avoid approaching Government for additional staff, the Deputy Commissioner of Police, Special Branch, reclassified the files and distributed them to the respective branches for the purpose of filing and indexing leaving only the highly confidential and secret files and those relating to the administration of the Criminal Investigation Department for the office staff to do. Experience, however, has shown that this arrangement was unsatisfactory for various reasons. Officers in charge of the several branches have often to go out for enquiries which at times necessitate their long absence and consequently papers cannot be got at till their return. The office staff having no access to these records has to approach each branch Inspector for any papers required, as files on the same subject are indexed by more than one branch instead of being collected in one record. Much delay is therefore caused in tracing papers owing to the diffused system now in vogue. It is obvious also that when all the papers likely to have any bearing on a certain subject have been collected it is difficult at times to establish the connection between them. This leads to confusion and is wasteful of time and energy. This was not the case prior to 1922 when the filing and indexing was done solely by the office staff. In order to obviate this inconvenience and delay it has been proposed to re-transfer the filing and indexing of the various branches to the office. As it would be impossible for the existing office staff to cope with the extra work which has since considerably increased owing to political agitation, subversive movements against Government, communist propaganda and labour agitations, Government felt an urgent necessity in the interest of efficiency for the entertainment of additional staff of one Deputy Inspector, one Head Constable Writer and one Constable and they accordingly sanctioned it with effect from the 14th December 1933. The extra charge involved in the year 1933–34 on account of the pay and allowances of this staff was met from savings.

ITEM 9. Increase in the clerical establishment of the office of the Superintendent of Police, Bombay Suburban District.

Expenditure sanctioned in 1933–34	.. .. ..	Rs. 435
Annual average cost	.. ..	„ 3,990

Remarks.—In the year 1928 the Inspector General of Police represented to Government that the clerical staff sanctioned for the office of the District Superintendent of Police, Bombay Suburban District, viz., one Head Clerk and three clerks, was found to be inadequate and submitted proposals for the entertainment of two additional men. But owing to continued financial stringency and other reasons the increase was not sanctioned. The Inspector General of Police again approached Government in May 1933 urging that, in view of the increase in the strength of the executive police since sanctioned and the consequent increase in the volume of work, and the importance of the district on account of its proximity to Bombay, it was imperative to augment the clerical strength by at least one accountant and three clerks. Government were satisfied with the necessity and urgency for the proposed increase and sanctioned the following additional staff in December 1933 :—

1 Accountant on Rs. 105—5—140 (subject to two annas cut in the case of a new entrant).

2 clerks on Rs. 50—5/2—90—5—140 each.

The third additional clerk required by the Superintendent of Police, Bombay Suburban District, was made available by the transfer of one clerk from the office of the District Superintendent of Police, Ratnagiri. The extra charge involved in the year 1933–34 on account of the pay and allowances of the additional men was met from savings.

ITEM 10. Entertainment of an additional clerk in the Special Branch of the Criminal Investigation Department, Poona.

Expenditure sanctioned in 1933–34	.. ..	Rs. 285
Annual average cost	.. ..	„ 1,152

Remarks.—Owing to great increase in work brought about by the civil disobedience movement two temporary appointments of clerks on Rs. 80—5—100 each were sanctioned for the Special Branch of the Criminal Investigation Department, Poona, for a period of six months in October 1930. Since then, as there was no diminution in the work of the Special Branch the two appointments were continued from time to time on a temporary basis up to the end of May 1933, when, in the interests of economy, one of the two appointments was abolished and the other was continued for a further period of 6 months up to the end of November 1933. It was then represented to Government that it was essential, if the efficiency of the Special Branch was not to suffer, to retain this appointment permanently for the purposes of leave reserve. Government were satisfied with the necessity for the appointment and sanctioned it permanently with effect from 1st December 1933 and the extra expenditure involved during the year 1933-34 was met from savings.

	Rs.
Grand Total—26, Police—(*Reserved*) ..	2,028

31, EDUCATION—(Transferred).

ITEM 11. Rent for the new hostel building of the Royal Institute of Science, Bombay, owing to the transfer of the east wing of the building to the Bombay University.

Expenditure sanctioned in 1933-34	..	Rs. 2,770
Annual average cost	..	„ 6,300

Remarks.—Owing to the transfer of the east wing of the Royal Institute of Science to the Bombay University, the removal of the hostel located in that wing to a rented building was necessary. The expenditure during the current and next years is counterbalanced by the recovery from the Bombay University of the difference between the rent for the hostel and that due from the students.

ITEM 12. Scheme for additional training in the Government Law College, Bombay.

Expenditure sanctioned in 1933-34	..	Rs. 705
Annual average cost	..	„ 2,020

Remarks.—In connection with the scheme for additional training in the Government Law College, Bombay, Government sanctioned the following :—

(1) Creation of a post of Registrar on Rs. 220—10—300 in place of Librarian on Rs. 150—5—200 per mensem *plus* compensatory allowance.

(2) Creation of a post of a clerk on Rs. 30—5/2—60 per mensem *plus* compensatory allowance.

(3) Creation of a post of a peon on Rs. 20 per mensem *minus* 2 annas cut in the rupee.

ITEM 13. Creation of a temporary post of master of sculpture at the Sir J. J. School of Art, Bombay, in the grade of Rs. 250—15—325 with effect from the academic year 1933–34 for a period of 5 years.

Expenditure sanctioned in 1933-34	..	Rs. 2,175
Annual average cost	..	„ 3,360

Remarks.—It was considered necessary to place the sculpture classes under the supervision of a Diploma holder in Sculpture on an increased scale of pay as it was impossible to get an efficient and trained man to conduct the classes in sculpture at Rs. 100 per month.

	Rs.
Grand Total—31, Education—(*Transferred*) ..	5,650

32, MEDICAL—(Transferred).

ITEM 14. Creation of post of additional clerk at the Civil Hospital, Hyderabad (Sind).

Expenditure sanctioned in 1933-34	Rs. 70
Annual average cost	„ 420

Remarks.—The clerical work at the Civil Hospital, Hyderabad (Sind) had considerably increased in recent years and is now approximately equal in amount to that at certain other hospitals where the sanctioned clerical strength is two. A post of a second clerk was accordingly sanctioned at the Civil Hospital, Hyderabad, for a period of 5 years in the grade of Rs. 30—5/2—55 in September 1933. The extra cost involved during the current year will be partly met from the saving which will be available on account of the abolition of the allowances amounting to Rs. 30 per mensem granted to the steward and the existing clerk at the hospital for doing additional duties.

2. As the post of the clerk recently sanctioned was not filled till December 1933, the expenditure shown above for the current year is for two months only, viz., January and February 1934.

ITEM 15. Creation of post of additional clerk at the Stewards Department of the Civil Hospital, Ahmedabad.

Expenditure sanctioned in 1933-34	Rs. 184
Annual average cost	„ 420

Remarks.—There was only one steward in the Steward's Department in the Civil Hospital, Ahmedabad. The clerical work at the Hospital has recently so much increased that it is not possible for one man to cope with it. A temporary clerk was, therefore, sanctioned at Civil Hospital, Ahmedabad, from time to time since 18th January 1932. It was not considered advisable to go on continuing the temporary appointment and it was, therefore, decided to sanction an additional post of a clerk in the grade of Rs. 30—5/2—60 in the Steward's Department of the Civil Hospital, Ahmedabad, with effect from October 1933. The expenditure is to be met from the reductions made in the existing grants sanctioned ıor (1) " Rents, Rates and Taxes " and (2) " Clothing to patients ".

ITEM 16. Entertainment of a boiler man for the sterilizer at the Civil Hospital, Karachi.

Expenditure sanctioned in 1933-34	Rs. 163
Annual average cost	„ 420

Remarks.—A new sterilizer was installed at the Civil Hospital, Karachi, in 1932. As it was found that the sterilizer could not be worked properly by the hospital staff, a temporary man was engaged to work for two days in a week on payment of Rs. 2 per visit, the expenditure being met from the contract grant of the hospital. This arrangement did not, however, prove satisfactory and the sterilizer used to go out of order constantly. On the advice of the Boiler Inspector, Karachi, it was proposed that a full-time boiler man on Rs. 35 per mensem should be engaged to look after the boiler and sterilizer, the extra expenditure involved being met from the contract grant of the hospital and the proposal was sanctioned by Government in October 1933.

ITEM 17. Entertainment of an additional watchman at the Grant Medical College, Bombay.

Expenditure sanctioned in 1933-34	Rs. 69
Annual average cost	„ 210

Remarks.—A number of thefts were taking place in the students' hostel at the College buildings. In most cases the locks of the rooms were broken open and watches, buttons, clothes etc., were stolen. The thefts created a feeling of lack of security in the minds of the students. There was only one night watchman on the staff of the College to watch the various buildings, including the hostel, scattered in the compound and it was considered that he was not able to keep a proper watch over all the buildings. It was, therefore, proposed to entertain an additional watchman for the College on Rs. 20 per mensem (less two annas cut), the extra expenditure being met from the Contract Contingent grant of the institution. The proposal was sanctioned by Government in November 1933.

32, MEDICAL—(Transferred)—contd.

ITEM 18. Grant of house-rent allowance to the Medical Officer in charge, Dadu Dispensary (Sind).

Expenditure sanctioned during 1933-34	Rs. 180
Annual average cost	,, 240

Remarks.—In order to enable him to attend to urgent work at the Dispensary, it is necessary that the Medical Officer in charge, Dadu Dispensary, should reside in close proximity of the Dispensary. No special quarters are likely to be constructed for the Medical Officer in the near future nor are any other Government quarters available for allotment to him. The Medical Officer is, therefore, required to hire suitable private quarters for the proper performance of his duties and such quarters can be had only on payment of not less than Rs. 45 per mensem. As the Medical Officer is required to reside in a particular locality in the interest of his duty it is just and equitable that he should be granted house rent allowance equal to the difference between the probable house rent he would have to incur and the 10 per cent. of his emoluments. Government have accordingly sanctioned a house rent allowance of Rs. 20 per mensem to the Medical Officer with effect from the date he hired the quarters. As the Medical Officer had not hired quarters till the end of May 1933, the extra cost is expected to be about Rs. 180 and can be met from the anticipated savings under "Mofussil Hospitals and Dispensaries, Allowances and Honoraria."

	Rs.
Grand Total—32, Medical—(*Transferred*)	666

34, *AGRICULTURE—(Transferred)*.

ITEM 19. Entertainment of extra establishment in the office of the Chief Agricultural Officer in Sind.

Expenditure sanctioned in 1933–34	..	Rs. 735
Annual average cost	..	,, 1,561

Remarks.—A system of commercial accounts has been introduced on the new Government auxiliary farms in the Lloyd Barrage areas in Sind and as a result of the audit of the accounts of one of the farms, the Accounts Officer deputed by the Accountant General advised among other things departmental audit at regular and, if possible, more frequent intervals. In the absence of a departmental auditor permanently attached to the office of the Chief Agricultural Officer in Sind, it is not possible to give effect to this advice. A post of auditor on Rs. 105—5—140 was, therefore, sanctioned from 1st July 1933. The auditor will be eligible for the Karachi Local allowance. The extra cost for eight months will be met from the grants at the disposal of the Chief Agricultural Officer in Sind.

	Rs.
Grand Total—34, Agriculture—(*Transferred*) ..	735

35, *INDUSTRIES—(Transferred)*.

ITEM 20. Grant of duty allowance to the Accounts Clerk in the office of the Director of Industries.

Expenditure sanctioned in 1933–34	Rs. 220
Annual average cost	„ 240

Remarks.—The work of the accounts clerk has increased considerably since 1929–30 owing to the opening of new weaving schools, weaving and dyeing demonstrations in Sind, Hand Weaving Institute, Poona, entertainment of new staff and transfer of the control of technical education to the Department of Industries. The accounts clerk has also to handle a good deal of money every month as there is no post of a cashier in the Director's office. The clerk has thus to do account work and cash work in addition to other office work pertaining to budget, etc., and the work of the clerk involves greater responsibility than that of other clerks in the same grade. The Reorganisation Committee in paragraph 118 of their Report have accepted the principle of granting a small allowance to clerks doing the combined duties mentioned above. Accordingly, an allowance of Rs. 20 per mensem has been sanctioned during the current year.

ITEM 21. Rent of additional telephone connection to the office of the Director of Industries.

Expenditure sanctioned in 1933–34	Rs. 70
Annual average cost	„ 70

Remarks.—The Industrial Chemist whose post was temporary was appointed during the year 1933–34 on a contract for five years. A Fisheries section has also been opened under the Director of Industries and a Fisheries Officer has been appointed. The new telephone was required for the Industrial Chemist and the Fisheries Officer who sit in one room.

ITEM 22. Revised scale of pay to Dr. M. S. Patel, M.Sc., Ph.D., Industrial Chemist.

Expenditure sanctioned in 1933–34	Rs. 350
Annual average cost	„ 1,848

Remarks.—In July 1929, Dr. Patel was appointed as Industrial Chemist on a pay of Rs. 300 per mensem on probation for one year in the first instance, the sanction of the Legislative Council having been obtained to the provision made for the post. The duration of the post and Dr. Patel's appointment to it were subsequently extended from time to time, his pay being raised to Rs. 350 from 1st August 1930 and to Rs. 375 from 1st August 1932. In view of his qualifications, Dr. Patel's salary and the temporary nature of his appointment were not attractive to him. There was every probability of his receiving better terms from elsewhere and as it was essential to retain his services which were valuable to the Industries Department, Government had to offer him terms which might keep him contented at least for some years. Sanction was, therefore, accorded to his appointment as Industrial Chemist on contract for a period of five years with effect from the 1st August 1933 on a scale of pay of Rs. 450–30–570 per mensem. If he was not appointed on contract, it was intended to increase his pay to Rs. 400 from the 1st August 1933 and provision was accordingly made for him in the current year's budget estimates at the rate of Rs. 375 per mensem for five months and of Rs. 400 per mensem for seven months. The extra expenditure during the current year on account of the new scale of pay sanctioned for him therefore comes to Rs. 350 and the annual extra average cost comes to Rs. 1,848.

ITEM 23. Grant-in-aid sanctioned to Mr. R. H. Patuck's Industrial Home and School, Kandivli.

Expenditure sanctioned in 1933–34	Rs. 1,797
Annual average cost	„ 1,797

Remarks.—Mr. R. H. Patuck has donated a sum of about Rs. 4,02,000 for establishing an endowment fund for a model industrial school, and the Official Trustee of Bombay is the trustee of this fund. An organizing board consisting of the Director of Industries, nominated by Government, one person nominated by the Bombay Municipality and four persons or less nominated by the founder is to look after the school. Mr. Patuck asked for on lease certain lands and buildings belonging to the late Development Department for the purposes of his industrial home and school on a nominal rental of Rs. 112 a year. But the full annual rent of the property as calculated on its present value is Rs. 1,909 and for accounts purposes it is considered necessary that the Development Department land should get credit for its entire due income. In the opinion of Government, institutions like Mr. Patuck's industrial home and school deserve encouragement and help and it was decided that a grant-in-aid equal to the balance of the annual rent, viz., Rs. 1,797, should be given to the school.

	Rs.
Grand Total—35, Industries—(*Transferred*) ..	2,437

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41, *CIVIL WORKS—(Partly Reserved and Partly Transferred).*

ITEM 24. Appointment of Mr. E. C. Henriques, F.R.I.B.A., Chartered Architect, as part time Architectural Advisor to Government.

Expenditure sanctioned in the year 1933-34	..	Rs. 1,288
Annual average cost	..	,, 3,600

Remarks.—In view of the curtailment of Government's building programme and acting upon the recommendations of the Reorganization Committee, Government temporarily closed their Architectural Branch. Before the actual closure of that Branch the Collector of Bombay represented that some other arrangement for the scrutiny and approval of plans, elevations and architectural details in connection with the leases of all lands situated in important localities in Bombay City and particularly on the Back Bay Reclamation was necessary. Government also considered that it was absolutely necessary to make some arrangement for having expert architectural advice and criticism available to them on all questions relating to buildings generally and in particular in connection with the development of Blocks I and II of the Back Bay Development. They have, therefore, with a view to economy created a post of a part time Architectural Advisor to Government on Rs. 300 per mensem on a temporary basis and appointed Mr. E. C. Henriques, F.R.I.B.A., Chartered Architect, and late Assistant Consulting Architect to Government, thereto with effect from the 23rd October 1933, for a period of six months in the first instance. This appointment is likely to be continued and hence the provision therefor has been included in the next year's budget.

The duties of the Architectural Advisor are to advise Government, whenever so called upon, as well as the Collector of Bombay on all the questions mentioned above and also, when so required, to criticise plans submitted by prospective builders and such plans of buildings proposed to be erected by Government as may be referred to him for expert criticism.

	Rs.
Grand Total—41, Civil Works—(*Partly Reserved and Partly Transferred*) ..	1,288
Grand Total of all heads charged to Revenue ..	23,883

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